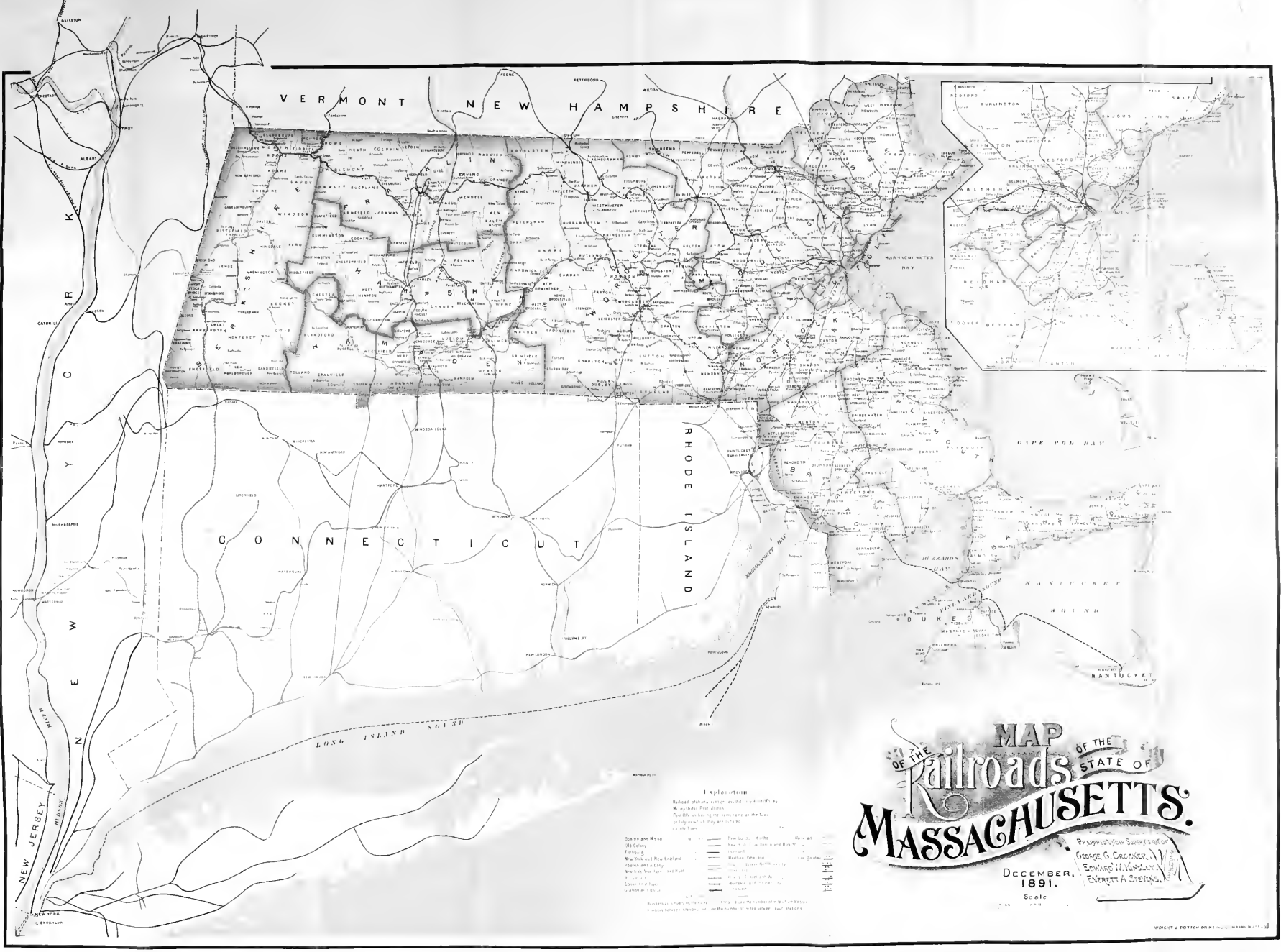




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TWENTY-THIRD ANNUAL REPORT

OF THE

BOARD OF RAILROAD COMMISSIONERS.

JANUARY, 1892.

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Part I.

COMMISSIONERS' REPORT.

Commonwealth of Massachusetts.

The Railroad Commissioners respectfully submit their twenty-third annual report.

HARMONY IN LEGISLATION.

In the last annual report attention was called to the desirability of securing greater harmony in the railroad laws of the several States and of the United States, and, acting thereon, the Legislature at its last session passed the following resolution:—

Whereas, The Board of Railroad Commissioners in its annual report has called attention to the importance of harmony in the laws of the United States and of the several States relating to railroads,—

Resolved, That said Board be requested to confer with the commissioners of the other New England States as to the extent to which harmony between the laws of said States is desirable, and the manner in which it can be secured, and report to the next Legislature.

Pursuant to the foregoing resolution a conference of the commissioners of the New England States was held at the office of this Board on Friday, the 11th of December, 1891. At this conference twelve out of the fifteen acting commissioners for the New England States were present.

After discussion the following resolution was unanimously adopted:—

Resolved, That we deem it expedient that a compilation of the steam railroad laws of the New England States and of the State of New York should be prepared and printed, such laws to be so arranged as to facilitate a comparison of cognate provisions, but omitting from such compilation any laws not general in their character.

The importance of promoting greater harmony between the laws of the respective States upon several matters has lately attracted the attention of the public. At the last session of the Legislature an act was passed (Statutes 1891, chapter 405) providing for the appointment of a commission of three to examine the subjects of marriage and divorce, insolvency, the form of notarial certificates, acknowledgment of deeds, and the execution and probate of wills, and to ascertain the best means to effect an assimilation in the laws of the several States upon those subjects.

The scope of the work of the commission thus appointed was limited, and did not extend to any subjects of legislation other than those specially enumerated.

In railway legislation the opportunities for diversity, incongruity and conflict are unlimited. Almost every important railroad is operated in two or more States. Each State has its legislative body of two branches, holding frequent sessions. Before these Legislatures, which act independently without consultation with each other, the various problems of railroad legislation are brought year after year. From such a condition of affairs it might be expected that legislation would result which would require a change of management, of equipment and of service at each State line. It might be expected that interstate traffic could only be carried on under a uniform regulation by Congress, and that such congressional regulation would often be incompatible with the laws laid down by the several States with reference to traffic carried on entirely within their own boundaries. Such lack of harmony does not in fact exist.

In the matter of marriage and divorce there is no organization of men who are specially interested for their own personal benefit to insure harmony in legislation; but in the matter of the laws relating to railroads, there are many parties directly and largely interested in preventing any such diversity of legislation as will entail difficulty of operation, expense, or inconvenience and consequent loss of traffic. Moreover, these parties, being railroad corporations, are organized bodies with ample funds, having the power to exercise and exercising great influence upon legislation. The result is, that, though there is diversity in the laws of the States through which the Massachusetts railroads run, there is no such incongruity or conflict as causes

any serious expense or inconvenience to the railroads or to the public.

In order to learn whether the railroad companies were, in any way, suffering from lack of harmony in legislation, the Board notified them of a hearing upon the subject. Not a single company appeared to make a complaint or a suggestion.

Although there is, in fact, no serious incompatibility between the laws of the New England States, yet it does not follow that more absolute similarity is not desirable. Whenever it is intended that the effect of a State law shall be the same as that of a law of the United States, or of a law of a neighboring State, it is clearly desirable that the terms used should not simply be similar, but should be absolutely the same. Every variation in phraseology furnishes opportunity for litigation. If upon any subject the laws of two or more States are exactly the same, an authoritative decision in one State will go far towards preventing litigation on the same question in another State; while a decision of the supreme court of the United States upon questions growing out of the interstate commerce act will practically prevent local contentions upon the same question under State laws the phraseology of which exactly conforms to the phraseology of that act.

Uncertainty as to the correct interpretation of a law as a general rule works to the disadvantage of the public, and places in the hands of the railroad companies a weapon in the use of which they are both strong and skilful. In litigation with a railroad company the individual struggles under great disadvantages; and it frequently happens that, for injury which he has received in consequence of a violation of law by the corporation, he can only secure redress by an outlay of time and pains and expense greatly in excess of any possible benefit accruing to himself from the uneven contest.

To what extent diversity in the legislation of the New England States exists, and how far that diversity can and should be harmonized, can best be learned from a compilation of laws prepared as recommended by the conference. It is believed, also, that such a compilation will prove to be instructive and valuable to the public, as well as to legislators and to those who are immediately engaged in the management and operation of railroads. It was thought expedient to embody in such com-

pilation the laws of the State of New York, because several of the New England roads terminate in that State.

In order to carry out the suggestion of the conference, the passage of the following resolution is recommended :—

Resolved, That the Board of Railroad Commissioners, either alone or jointly with the boards of railroad commissioners of Maine, New Hampshire, Vermont, Rhode Island, Connecticut and New York, or any of them who may be thereto authorized, be requested to cause to be prepared and printed a compilation of the general railroad laws of the New England States and of the State of New York, such laws to be so arranged as to facilitate a comparison of cognate provisions.

HEATING PASSENGER CARS.

In 1887 the Legislature passed an act (Statutes 1887, chapter 362) prohibiting the use of a common stove, and also prohibiting the use of any furnace or heater not approved in writing by the Board of Railroad Commissioners. In the same year the Board was instructed to investigate and report upon the subject of providing better and safer methods of heating passenger cars.

The Board forthwith proceeded to collect information in regard to the practical operation of steam-heating systems. On the first of May, 1888, the Board reported to the Legislature that its investigations had led it to the conclusion that the system of heating by steam from the locomotive was not only practicable and conducive to the comfort and safety of passengers, but was also desirable as a measure of economy; that such system should be adopted as the standard throughout the State; that a date should be fixed which would allow to the companies sufficient time to make the necessary alterations in their equipment, and that after that date the use of separate heaters in or under cars should only be permitted under exceptional circumstances. The date named by the Board was the first of October, 1889. There being opposition to the proposed course of action, the Legislature instructed the Board to make still further investigation and report. The result of such further investigation was included in the report made in 1889, in which the various objections raised by the opponents of steam heating were still more fully discussed.

Again in 1890 the Board made report upon the subject, showing the progress which had been made in this and other States, and renewing its recommendations of the preceding year.

A similar report was also made last year. That report was emphasized by a fatal accident which happened in the tunnel approach to the Grand Central Station in New York City, a wrecked train having taken fire from a heater. Thus emphasized, the following law, recommended by the Board, passed the Legislature at its last session with little or no opposition. The act (Statutes 1891, chapter 249) is as follows :—

SECTION 1. It shall not be lawful for any steam railroad corporation doing business in this State, after the first day of November in the year eighteen hundred and ninety-two, to heat its passenger cars by a stove or furnace kept inside the car or suspended therefrom, unless such method of heating becomes temporarily necessary by reason of accident or other emergency: *provided, however*, that the board of railroad commissioners may from time to time grant such exemptions from the requirements of this act as may seem to said board necessary or reasonable.

SECT. 2. Any corporation violating the provisions of this act shall be liable to a penalty not exceeding five hundred dollars.

Although a much-desired consummation, so far as legislation is concerned, has now been reached, it must be borne in mind that there is a wide variation in the merits of the different systems of heating by steam, and that many of them do not realize that degree of safety, of comfort, or of economy, which is desirable and which can and should be attained. The essential requisites of a proper system of heating by steam from the locomotive are well and authoritatively set forth in the report of the committee on safety appliances of the American Railway Association, which report was submitted at the meeting of the association held in New York City on Oct. 14, 1891. Of that association 168 railroad companies are members, representing 122,448 miles of railroad. The total mileage of the railroads of the country on June 30, 1890, according to the statistics furnished by the Interstate Commerce Commission, was 163,597. The committee of the above-named association sent circulars to the various railroad companies, making nine inquiries in

regard to methods of heating. From the replies and from the results of their investigations they set forth the following as essential requisites of a steam-heating system : —

First. That the cars be heated, whether standing or running, whether in train or not.

Second. That some simple, efficient way for the regulation of the temperature be provided, to the end that the cars may be ventilated, whether the cars are running or standing.

Third. That a system of ventilation be used in connection with the heating.

Fourth. That it require no materials peculiarly difficult to obtain.

Fifth. That it be of reasonable cost.

Sixth. That the details be such that cars shall be readily interchangeable.

Seventh. That it be harmless in a wreck.

Eighth. That it expose no one to the risk of burning when in ordinary use.

Ninth. That it be so arranged that it shall not be liable to injury from freezing.

The returns received by the committee showed that about one-seventh of the passenger equipment of the United States was then equipped for heating by steam from the locomotive.

The committee further stated its conclusions as follows : —

Whilst the endeavor to heat trains by appliances which do not depend upon fire contained within the cars themselves may not have succeeded absolutely to the satisfaction of all who have tried it, quite enough has been accomplished to warrant the adoption of a method of heating by steam from the locomotive as a standard towards the use and perfection of which with all reasonable speed it behooves the members of this body to progress.

Upon the recommendation of the committee the following resolution was adopted by the association : —

Resolved, That this association recognizes and adopts as the standard method of heating passenger trains a system or systems which will conduct, by means of continuous pipes or tubing, steam generated in the boiler of the locomotive at such pressure as will not, in the case of defect in or accident to the apparatus, involve danger to the

occupants of a car, together with a system of ventilation which will ensure the proper supply of fresh air and to the greatest possible extent the regulation of the temperature.

No more authoritative endorsement of locomotive steam-heating systems could be furnished.

In every system of heating by steam the matter of a proper supply of fresh air must not be overlooked by the railroad companies, and no system can be considered satisfactory which does not make ample provision therefor.

The following table* shows the progress made during the last five years in heating cars by steam from the locomotive. It must be borne in mind that this progress has been made by the railroad companies without compulsion so far as the laws of this State are concerned.

RAILROADS.	NUMBER OF CARS HEATED BY STEAM FROM LOCOMOTIVE.					HEATED BY INDIVIDUAL HEATERS.	
	1887.	1888.	1889.	1890.	1891.	1890.	1891.
Boston & Albany,	106	226	243	267	335	56	10
Boston & Maine,	0	11	232	317	422	507	433
Fitchburg,	11	73	all	247	242	1	0
New York & New England, .	16	74	158	178	223	78	33
Old Colony,	67	150	152	168	269	331	251
Connecticut River,	24	34	50	59	60	0	0
Housatonic,	0	0	0	0	22	93	71
New London Northern, . . .	0	5	16	19	17	6	5
New York, New Haven & Hartford,	0	0	0	0	531	all	20
New York, Providence & Boston (formerly Providence & Worcester),	17	23	40	65	141	0	0
Boston, Revere Beach & Lynn,	all	all	all (25)	27	29	0	0

The total number of cars fitted for heating by steam from the locomotive is 2,291 or 73 per cent. of the whole number of cars used in the winter season. The number last year was 1,347. The increase over last year is 944 or 30 per cent. of the whole.

The following roads report that all trains during the coming winter will be run without fire in any car: Boston & Albany,

* For full returns see Appendix.

Boston, Revere Beach & Lynn, Connecticut River, Fitchburg, New York, Providence & Boston.

The New York & New England reports that 95 per cent. of all its trains will be run without fire in any car.

The Boston & Maine reports as follows: "About 49 per cent. of the total number of cars running in our passenger trains are heated by steam from the locomotive. How many trains these cars will make it is impossible to state, as the number of cars of a train varies more or less from day to day, and quite a number of cars heated by steam are kept as spare cars and placed on the trains as they are needed."

The Old Colony reports that about 52 per cent. of its cars are fitted for heating by steam from the locomotive, and that 345 trains will be run without fire in any car.

The Housatonic Railroad Company reports that 8 trains, or 50 per cent. of the whole number of trains, will be run without fire in any car.

The New London Northern reports that ten trains, or 60 per cent. of the whole number, will be run without fire in any car.

The Grafton & Upton Railroad Company reports that it has no cars equipped with apparatus for heating from the engine.

BRAKEMEN ON FREIGHT TRAINS.

By chapter 109 of the Resolves of the year 1891, the Board was directed to inquire into the practice of the various railroads in relation to the number of brakemen employed on freight trains, and to make to the companies such recommendations in relation thereto as the safety of traffic and human life may require. On Dec. 7, 1891, a duly advertised hearing upon the subject covered by the resolve was given by the Board at its office. The attendance was small. Those present came to listen, not to talk. The only suggestion made was that there should be a larger quota of men in some cases at stations where there is a large amount of work to be done.

In 1889 a circular was addressed to the several operating companies, asking the following questions:—

1. What are your rules in regard to the number of brakemen on your freight trains on main line and branches?
2. What exceptions, if any, do you make to such rules, and what are the reasons for the exceptions?

To these questions the several roads made response as follows :—

Boston & Albany Railroad.

1. *Division 1.*—Average train of 35 cars, 1 conductor and 4 men ; locals, average 20 cars, 1 conductor and 5 men ; pick-ups, 1 conductor and 4 men.

Division 2.—Average train of 26 cars, 1 conductor and 2 men ; average train of 32 cars, 1 conductor and 3 men ; locals, train of 20 cars, 1 conductor and 5 men ; pick-up train, 1 conductor and 4 men ; Athol branch, train of 20 cars, 1 conductor and 3 men ; Ware River branch, train of 16 cars, 1 conductor and 3 men.

Division 3.—Average train of 27 cars, 1 conductor and 3 men ; local train, 1 conductor and 5 men ; pick-up train, 1 conductor and 4 men.

Division 4.—North Adams branch, local, 1 conductor and 4 men ; Hudson branch, local, 1 conductor and 4 men ; locals, 1 conductor and 5 men ; average train of 30 cars, 1 conductor and 3 men. Pick-up trains referred to in answers to question No. 1 are empty cars, collected by an engine sent out for that purpose.

2. No exceptions are made.

Boston & Maine Railroad.

1. On all our freight trains run upon our double-track road, on which we haul from twenty-five to forty cars, we run a conductor and three brakemen. We run this same number upon important branches where we are able to draw from twenty-five to forty cars, but on short branches like the West Amesbury branch, the branch from Haverhill to Georgetown, we run a conductor and two brakemen, the trains being very short, and having on them only a small number of cars.

2. On our Central Massachusetts Railroad, where we are compelled, on account of the structures over which we run, to run light power, and consequently run a small number of cars, we use a conductor and two brakemen. Our night freight on the Central Massachusetts Railroad runs from Boston to Ware with from twelve to fourteen cars, and we use thereon a conductor and two brakemen as far as Ware. When we arrive at Ware, we make that train a mixed one from Ware to Northampton, and there run a conductor and three brakemen, the average number of cars being from sixteen to eighteen. As this is all through freight and no way work to do, we consider this a sufficient force. On our milk trains running from Hillsborough to Boston, we run a conductor, and have a regular agreement with Mr. Whiting, who owns the milk hauled on the train, that his men shall operate as brakemen. He runs two men upon this train. We there-

fore run a conductor and two brakemen on four cars, and the cars are equipped with Westinghouse automatic brakes. We have been running lately, from Lowell to Wilmington Junction, switching engines with a switching crew from the Lowell yard, to take cars down to Wilmington to set them off on side track to get them out of the Lowell yard. This can hardly be said, however, to be a regular train service.

Boston, Revere Beach & Lynn Railroad (Narrow Gauge).

1. Do not run freight trains.

Cheshire Railroad.

1. We have conductor and 3 brakemen on each train between Ashburnham Junction and Fitchburg, and conductor and 2 brakemen to each train on the remainder of the road.

2. No exceptions.

Connecticut River Railroad.

1. Four on each train.

2. No exceptions.

Fitchburg Railroad.

1. Three brakemen and a conductor on our freight trains, except on local freights, on which we have 4, on account of loading and unloading freight.

2. There are very few exceptions to this rule, such as an accident where one of the men might be hurt, or a man might be left flagging.

New London Northern Railroad.

1. Conductor and 2 men on some trains, but mostly conductor and 3 men.

2. None.

New York & New England Railroad.

1. Three brakemen and flagman on main line; 2 brakemen and flagman on branches.

2. —

New York, New Haven & Hartford.

No rule, except to employ as many as may be necessary, — from 3 to 6.

New York, Providence & Boston Railroad, Worcester Division.

1. Four.

2. We have 3 brakemen on one train; it is an express freight, makes few stops, and, being made up mostly of long box cars, is more easily handled and controlled than a mixed train of long, short and coal dump-cars.

Old Colony Railroad.

1. Conductor and 3 men.

2. In some cases conductor and 4 men, an extra man being added on account of very heavy work, or night switching and loading.

The foregoing answers and personal investigation and inquiry by the members of the Board in this and other States seem to confirm the wisdom of what may be considered the general practice in this Commonwealth, namely, one brakeman for every ten cars. It must not be assumed from this statement that one brakeman for each ten cars is in all cases sufficient. Heavy grades, the crowded condition of the road, or high rates of speed, frequently demand a larger complement of brakemen. It is probable that increased speed of freight trains, and increased frequency on the rails of trains of all classes, will in the future fully counterbalance the increased efficiency resulting from the adoption of the train brake, so that a reduction of the number of brakemen now required is not to be expected to follow the general introduction of the train brake.

BRIDGES.

The following report of the bridge engineer of the Board shows the general condition of the railroad bridges:—

BOSTON, Dec. 31, 1891.

To the Massachusetts Board of Railroad Commissioners, Hon. GEORGE G. CROCKER, Chairman.

GENTLEMEN:—I beg leave to submit the following report regarding the work which has been done during the year in compliance with the statute providing for the inspection of railroad bridges. According to chapter 334 of the Acts of 1887, biennial reports were required to be submitted by the railroad companies, the first of which was due Nov. 1, 1887, the second Nov. 1, 1889, the third Nov. 1, 1891. At the date of my last annual report, the second reports (due in 1889) had been received from all the railroad companies excepting the Grafton & Upton Railroad. During the past year the report from this corporation has been received and examined.

The third reports, due Nov. 1, 1891, have thus far been received from the following companies, namely: the Boston & Albany; New

York & New England; Old Colony; Fitchburg; New York, Providence & Boston; New York, New Haven & Hartford; New London Northern; Hoosac Tunnel & Wilmington; Western Division of the Boston & Maine; and the Nashua, Acton & Boston. The reports not yet received are those from the following roads: the Housatonic; Connecticut River; Boston, Revere Beach & Lynn; Grafton & Upton; and the Central Massachusetts, Southern, Eastern, and Worcester and Nashua Divisions of the Boston & Maine. *

The third reports are now being examined, and compared with previous ones and with the plans and other information on file. Speaking generally, the condition of the bridges in the State is about the same as at the date of the last report. Improvement, however, is being continually made, and the new structures which have recently been built are in almost every case of a very high standard of excellence.

I present herewith the usual table, containing statistics regarding the bridges of the various kinds on the different roads, being similar to that given on page 17 of your last report, with a number of changes and corrections. As there stated, in this classification a number is given to each span of trussed bridge, plate girder or wooden stringer resting on masonry supports, while wooden trestle and pile bridges are given but one number each, irrespective of their length.

The numbers in this table change somewhat from year to year, not simply on account of alterations in the structures, but also on account of the fact that some short spans previously included in the table are found to be less than ten feet in span, while others which had been supposed to be less than ten feet in span are found to be above that limit.

* Since this was written the report has been received for the Eastern and Southern Divisions of the Boston & Maine.

TABLE I.

ROAD.	Pile Bridges.	Wooden Trestles.	Wooden Stringers.	Traced or Trussed Stringers.	Wooden or Vaulted Wooden Trusses.	Stone or Brick Arches.	1 Beams.	Plate Girders.	Iron Riveted Trusses.	Iron Pin-connected Trusses.	Rails.	Pin-connected from Swing Bridges.	Iron Folding or Jack-knife Draw.	Truss, Howe or Wooden deck-knife Draw.	Trussed Beam Deck-knife Draw.	Plate Girder Swing Bridges.	Trussed Beam Truss Bridges.	Howe Truss Swing Bridge.	Total Spans Stone Bridges.	Total Wooden and (iron) Truss Bridges (fixed spans).	Total Iron Bridges (fixed spans).	Total Movable Bridges.	Grand Total.	Total Length of Bridge (approximate).	
Boston & Albany,	8	2	4	2	16	49	48	66	—	—	—	—	2	2	—	—	—	—	49	32	162	4	247	3,335	
Boston & Lowell,	6	3	35	8	15	15	3	17	19	—	—	—	—	2	—	—	—	—	15	52	39	2	108	2,222	
Boston Eastern,	20	4	—	—	3	14	14	1	7	—	—	—	—	6	—	—	—	—	3	25	41	9	78	8,067	
& Central Massachusetts,	12	1	34	3	4	1	20	35	—	—	—	—	—	3	—	—	—	—	1	54	55	—	110	418	
Boston & Maine, W. Div.,	7	1	18	5	9	10	22	15	1	6	—	—	—	3	—	—	—	—	10	39	45	3	97	2,623	
Worcester & Nashua,	1	1	3	—	3	4	11	1	1	1	—	—	—	—	—	—	—	—	4	8	13	—	25	4,497	
Boston, Revere Beach & Lynn, [†]	6	—	—	—	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	9	27	
Connecticut River,	—	—	—	2	1	11	20	12	7	—	—	—	—	—	—	—	—	—	11	3	40	2	54	8,603	
Fitchburg,	5	8	3	4	18	22	18	101	4	27	—	—	—	1	—	—	—	—	22	38	150	1	211	4,212	
Grafton & Upton,	1	5	3	—	1	1	1	—	—	—	—	—	—	—	—	—	—	—	1	5	1	—	7	50	
Housatonic,	13	6	7	—	2	1	3	12	1	—	—	—	—	—	—	—	—	—	1	31	16	—	48	980	
Hoosac Tunnel & Wilmington,	4	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	13	—	—	13	97	
Martha's Vineyard,	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4	—	—	4	3,000	
Nashua, Acton & Boston,	5	2	9	4	19	1	3	6	9	—	—	—	—	—	—	—	—	—	1	39	18	—	5	58	
New London Northern,	9	7	20	10	16	14	1	35	1	4	—	—	—	1	—	—	—	—	1	69	44	2	129	2,428	
New York & New England,	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3	85	—	92	—	
New York, New Haven & Hartford,	—	—	—	—	3	2	18	1	7	—	—	—	—	—	—	—	—	—	—	7	26	—	35	—	
Providence & Worcester,	54	4	75	3	7	33	29	123	6	6	2	2	1	2	—	—	—	—	33	143	169	5	350	—	
Old Colony,	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	15,610	
Totals,	151	40	241	43	192	172	155	512	157	77	2	3	3	17	0	2	2	2	1	172	573	907	28	1,680	56,281
Deduct as counted twice,	—	—	—	—	—	—	4	—	—	—	—	—	—	—	—	—	—	—	—	—	4	—	4	—	—
	151	40	241	43	192	172	155	508	157	77	2	3	3	17	—	2	2	2	1	172	573	903	28	1,676	56,281

* In some cases these figures may be several hundred feet from the truth.

† Inclusive Boston, Winthrop & Shore.

‡ Counting Canton viaduct as one.

§ Approximate.

Table II. gives an approximate idea of the amounts expended by the different companies in renewing and strengthening old structures and in building new ones. The figures given for 1889, 1890 and 1891 are for the fiscal years ending June 30, 1889, 1890 and 1891, respectively, while those for 1888 are for the fiscal year ending Sept. 30, 1888. These figures, therefore, are not strictly comparable with each other. Moreover, the sums given are those stated in the returns as expended for repairs and renewals of bridges and culverts, together with any charges in the property accounts for bridging. In some cases, therefore, they may include considerable amounts expended for overhead bridges, as well as for bridges under the track; and they serve only to give a general idea of the work which is being done by the different companies. Further, the sums given do not refer to expenditures in this State alone, but in each case to the entire line.

It will be noticed that the Boston & Albany Railroad has expended more in 1891 than in any year included in the table, probably on account of expenses for new overhead bridges. The Boston & Maine Railroad has expended rather less than in the four previous years. The Boston, Revere Beach & Lynn has expended less than in 1888 and 1889, but one of the long pile bridges on the road is now being rebuilt at a very considerable expense. The Connecticut River Railroad, having put its bridges into first-class condition, has in 1891 expended very little in taking care of them. The Fitchburg Railroad has also expended considerably less than in most previous years. The Housatonic has expended but a small amount, yet more than in any previous year given in the table. The expenditures on the New York, New Haven & Hartford have been almost all outside of the State, and but little has been done to the bridges under its track in Massachusetts. The Old Colony road is diminishing its expenditures for bridges under the track, having during the past few years put them into excellent condition; this road, however, has this year expended a good deal for bridges on its new branches. The Providence & Worcester has almost completed the work of removing its poorer structures and replacing them with new and substantial ones, and should henceforth expend comparatively little on the bridges under its track in Massachusetts. The total amount expended by all the roads is considerably greater than last year, but less than in 1888 and in 1889. It is probable, however, that a smaller sum has been spent this year in repairs and renewals of bridges under the track than in several years past.

TABLE II.
Showing the Approximate Amounts expended for Repairs and Renewals of Bridges and Culverts for the Year ending June 30, 1891.

ROAD.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
Boston & Albany, . . .	\$55,851 39	\$86,151 23	\$128,949 05	\$149,212 82	\$83,574 87	\$93,542 31	\$182,353 62	\$152,418 14	\$88,526 65	\$317,565 88
Boston & Maine, . . .	239,225 85	188,105 71	184,337 55	221,908 96	224,189 64	374,931 20	400,458 28	296,628 89	287,604 91	255,063 42
Boston, Revere Beach & Lynn,*	5,639 10	5,375 55	4,692 21	1,072 18	756 73	5,648 66	27,704 84	12,098 83	9,180 15	11,093 75
Connecticut River, . . .	70,695 03	89,225 47	43,241 04	5,283 47	24,794 54	35,513 79	141,093 11	77,337 84	71,217 27	13,109 52
Fitchburg,† . . .	29,209 59	153,297 78	178,630 19	190,552 01	124,741 33	122,649 22	237,398 39	168,280 87	55,287 88	65,151 07
Housatonic, . . .	1,264 41	3,307 31	1,711 05	1,836 71	472 00	2,991 02	2,451 31	1,242 65	3,332 41	6,329 75
New London Northern, . .	8,380 56	6,961 88	6,458 70	5,904 64	6,628 67	5,670 78	19,019 06	54,938 45	10,749 16	12,435 14
New York & New England, .	112,523 04	149,929 60	164,692 56	19,824 63	56,757 11	137,331 78	171,495 08	83,977 43	83,041 37	100,605 86
New York, New Haven & Hartford, . . .	57,998 74	261,559 40	309,335 54	246,892 54	208,846 01	75,966 52	364,919 36	429,595 26	230,858 53	305,563 67
Old Colony, . . .	85,417 96	149,833 27	96,324 09	142,206 07	230,023 05	220,025 65	222,853 66	167,838 16	108,162 40	95,881 12
Providence & Worcester, . .	26,084 86	26,561 07	36,905 09	24,092 66	62,120 69	35,030 84	82,452 34	157,530 52	74,124 07	78,854 47
Martha's Vineyard,‡. . .	1,461 57	2,681 56	1,109 27	1,669 91	2,393 37	769 23	1,415 43	5,122 87	1,263 06	1,098 49
Totals, . . .	\$713,752 10	\$1,122,089 83	\$1,156,456 34	\$980,426 60	\$1,025,298 01	\$1,110,071 00	\$1,853,614 48	\$1,607,639 91	\$943,947 86	\$1,272,012 74

* Including Boston, Windrop & Shore.

† Including Cheshire and Monadnock.

‡ "Repairs of Roadway."

N. B. — The figures given for any road in past years are the sums expended on all the lines at present controlled by the said road. The figures include in some cases considerable sums expended for new construction and for overhead bridges.

TABLE III.

ROAD.	Total Number of Spans or Bridges (see Table I).	Number rebuilt or built new during 1891.	Number extensively repaired during 1891.	Per cent new during 1891.	Per cent new or extensively repaired during 1891.	Number rebuilt or built new since July, 1887.	Number extensively repaired or strengthened since July, 1887.	Per cent new since July, 1887.	Per cent new or extensively repaired since July, 1887.	REMARKS.
Boston & Albany,	247	6	0	2.4	2.4	36	26	14.6	25.1	Several bridges filled up in 1891.
Boston { Eastern,	108	6	1	5.5	6.5	28	8	25.9	33.3	
Boston { Central Massachusetts,	78	6	1	7.7	9.0	32	4	41.0	46.2	
Boston & Western Division,	110	1	2	0.9	2.7	14	8	12.7	20.0	A narrow-gauge road.
Maine, { Worcester & Nashua,	97	3	0	3.1	3.1	30	10	30.9	41.2	
Boston, { Revere Beach & Lynn,	25	0	0	0	0	5	1	20.0	24.0	
Connecticut River,	9	3	0	33.3	33.3	4	2	44.4	66.6	{ A narrow gauge road, built in 1887. Extension of line opened in 1890.
Fitchburg,	9	0	0	0	0	15	2	27.8	31.5	
Grafton & Upton,	54	0	0	1.9	1.9	34	29	16.1	29.8	
Housatonic,	7	0	0	0	0	6	0	85.7	85.7	Road opened in 1889. One bridge strengthened A narrow-gauge road.
Hoosac Tunnel & Wilmington,	48	8	3	16.7	23.0	27	4	56.3	64.6	
Martha's Vineyard,	13	0	0	0	0	1	3	25.0	100.0	
Nashua, Acton & Boston,	4	0	0	0	0	2	1	40.0	60.0	[minor repairs made. Many loose rivets replaced, and numerous other
New London Northern,	58	7	8	12.1	25.9	18	21	31.0	67.2	
New York & New England,	129	6	7	4.7	10.1	19	21	14.7	31.0	
New York, New Haven & Hartford,	92	0	0	0	0	5	4	5.4	5.4	
Providence & Worcester,	35	1	0	2.9	2.9	16	4	45.7	57.1	
Old Colony,	350	24	2	6.9	7.4	141	38	40.3	51.2	
Totals,	1,680	75	24	-	-	433	182	-	-	
Deduct as counted twice,	4	-	-	-	-	4	-	-	-	
	1,676	75	24	4.5	5.9	429	182	25.6	36.4	

N. B. — The act providing for the inspection of railroad bridges was carried into effect in July, 1887. This table shows what the railroad companies have done since that time in strengthening and renewing the bridges under their tracks.

Table III. has been revised from that given on page 21 of your last annual report, and gives some idea of the percentage of renewals and repairs during the calendar year 1891, and also since July, 1887, after the passage of the act. It must be remarked that this table cannot well be compared with those given in previous reports, except as regards the percentages, for the reason that the same bridge which was strengthened in 1888 may have been further strengthened or renewed, or perhaps abolished, during 1890. It appears from the table that of the total number of bridges in the State (1,676 spans) 429, or over 25 per cent., have been built new since July, 1887, and 75, or 4.5 per cent., during 1891; while 611, or 36.4 per cent., have been either built new or strengthened since July, 1887, and 99, or 5.9 per cent., during 1891. These figures, together with the corresponding percentages for the roads separately, are very suggestive, and indicate, more forcibly than words, the very large amount of work which has been done by the different railroads in insuring the safety of their bridges. The condition of the bridges of the State is steadily improving, and the engineers of the railroads, almost without exception, appreciate the importance of having them beyond the suspicion of weakness.

I have no general recommendations to make except such as have been repeatedly made in my annual reports to you.

Respectfully submitted,

GEORGE F. SWAIN.

TRESPASSERS.

The appeal which in each of the reports for the last three years has been made for additional legislation to prevent trespassing upon the tracks is again most earnestly urged. In the previous reports the subject has been thoroughly discussed and its importance developed. The views of the Board have been plainly stated and their repetition in the present report is uncalled for.

The statistics for the past year were as follows: 129 trespassers were killed and 71 injured, making a total of 200 killed and injured within the State. Of these trespassers 166 were walking or lying on the tracks, and 34 were stealing rides or otherwise on cars without right. The number of persons killed during the year at the various grade crossings was 24; the number of trespassers killed was more than five times as many.

The number of persons killed at stations was 9 ; the number of trespassers killed was more than fourteen times as many. Our roads carried on all their lines within and without the State 107,000,000 passengers. Of these it is estimated that 85,000,000 were carried within the boundaries of the State, and of these 85,000,000 passengers 39 were killed ; the number of trespassers killed was more than three times as many. The number of employees killed during the year was 67 ; the number of trespassers killed was nearly twice as many.

From the statistics for the year ending June 30, 1890, furnished by the Interstate Commerce Commission it appears that in the United States the number of trespassers killed was over eleven per cent. greater than the aggregate number of passengers and employees killed. In Massachusetts during the past year the number of trespassers killed was over 21 per cent. greater than the aggregate number of passengers and employees killed. In Massachusetts the number of trespassers killed is 48 per cent. of the whole number of persons, whether passengers, employees or the public, killed in the operation of our railroads. In other words, the number of trespassers killed is nearly equal to the combined fatalities to passengers, to employees and to the non-trespassing public. One trespasser is killed or injured for every ten miles of road.

In *Dillon v. Connecticut River Railroad*, the supreme court of this State, in a decision rendered in October last, held that a corporation owes no duty to a trespasser beyond abstaining from reckless or wanton conduct towards him.

The following table shows the number of trespassers killed and injured for each year for the past twelve years, and the totals of the same : —

	Fatal.	Not fatal.	Total.
Year ending Sept 30, 1880, . . .	72	40	112
" " " 30, 1881, . . .	81	45	126
" " " 30, 1882, . . .	75	57	132
" " " 30, 1883, . . .	93	54	147
" " " 30, 1884, . . .	104	57	161
" " " 30, 1885, . . .	93	59	152
" " " 30, 1886, . . .	91	68	159
" " " 30, 1887, . . .	126	67	193
" " " 30, 1888, . . .	114	82	196
" " " 30, 1889, . . .	119	78	197
" " " 30, 1890, . . .	119	80	199
" " June 30, 1891, . . .	129	71	200
Total,	1,216	758	1,974

This slaughter is to a large degree preventable. To permit its continuance is indefensible.

INJURIES TO EMPLOYEES.

By chapter 59 of the Resolves of the year 1891 the Board was directed to collect and present to the Legislature information in regard to certain matters relating to injuries to employees, the duration of non-employment due to such injuries, the effect, if any, upon the wages of the employee, and the amounts paid for damages.

In accordance with the resolve a circular note was, on the 24th of August last, sent to each railroad company, giving a copy of the resolve and requesting the information called for. The notice and the answers which were received will be found in the Appendix. For various reasons, set forth in the answers, the statistics are not given in all cases with the requested completeness.

From the statistical report of the Interstate Commerce Commission for the year ending June 30, 1890, it appears that in Division 1, which embraces all that portion of the United States north of the Potomac and Ohio rivers and east of the State of Illinois and Lake Michigan, 1 in 290 railroad employees was killed during the year, 1 in 36 was injured, and 1 in 32 was either killed or injured.

Taking the United States as a whole, 1 in 306 railroad employees was killed, 1 in 33 was injured, and 1 in 30 was either killed or injured.

Taking, however, that class of employees known as trainmen, the liability to accident is nearly twice as great as the average liability to accident of all railroad employees. Thus, for the year ending June 30, 1890, in the said first division, 1 in 107 trainmen was killed, 1 in 12 was injured, and 1 in 11 was either killed or injured.

The averages for trainmen throughout the United States are practically the same as those in Division 1. Thus, for the United States as a whole, 1 in 105 trainmen was killed, 1 in 12 was injured, and 1 in 11 was either killed or injured.

In other words, on the average, each trainman meets with some kind of an accident as often as once in 11 years.

SAFETY APPLIANCES.

During the past statistical year ten employees have been killed and one hundred and eighty-four have been injured in coupling and uncoupling cars, making a total of one hundred and ninety-four accidents. Over forty-seven per cent. of all the accidents to railroad employees in this State are due to this cause.

Statistics furnished by the Interstate Commerce Commission for the year ending June 30, 1890, show that, taking the United States as a whole, the number of employees killed in coupling and uncoupling was 369 and the number injured, 7,842, making a total of 8,211, which is one-third of all the accidents to railroad employees. These injuries happening in coupling or uncoupling are more than two and one-half times as many as the injuries happening to employees in consequence of collisions, derailments and other train accidents.

The number of accidents from coupling and uncoupling will be comparatively insignificant when the freight cars of the country are equipped with uniform automatic couplers.

The number of employees killed in this State during the past statistical year by overhead obstructions was five, the number injured fourteen, making a total of nineteen killed and injured. The number of employees killed during the year by falling from cars was sixteen, and the number injured fifty-

three, making a total of sixty-nine killed and injured. Adding the accidents from overhead obstructions to the accidents from falling from cars, the total number killed from these two causes was twenty-one and the number injured sixty-seven, making eighty-eight killed and injured.

The totals for the United States for the year ending June 30, 1890, are as follows: Falling from trains: killed, 561; injured, 2,363; total, killed and injured, 2,924. Overhead obstructions: killed, 89; injured, 345; total, killed and injured, 434; the total accidents from these two causes being 650 killed, 2,708 injured; total killed and injured, 3,358.

The number of accidents caused by overhead obstructions and by falling from cars will be materially reduced when the freight cars of the country are equipped with train brake apparatus.

The importance of action in regard to the equipment of freight cars with uniform automatic couplers and with train brakes is shown not only by the totals which have been given but also by the fact that taking the United States statistics, the number of those killed in coupling and uncoupling, by falling from trains and by overhead obstructions, is 42 per cent. of the whole number of employees killed; and the number of killed and injured from these three classes of accidents is forty-seven per cent. of the total number of employees killed and injured.

Taking that class of employees known as trainmen, the number of those killed from the above three classes of accidents is fifty-five per cent. of the total number of trainmen killed; and the number of those killed and injured is sixty-two per cent. of the total number of trainmen killed and injured.

Taking that class of employees made up of switchmen, flagmen and watchmen, the number of those killed from the above three classes of accidents is forty-seven per cent. of the total number of switchmen, flagmen and watchmen killed; and the number of those killed and injured is seventy-four per cent. of the total number of switchmen, flagmen and watchmen killed and injured.

The Legislature of last year endorsed the efforts of this Board to secure some remedy by congressional interference for these unnecessary classes of casualties by adopting a resolution from which the following is an extract:—

Whereas, At the convention of Railroad Commissioners lately held in Washington at the rooms of the Interstate Commerce Commission, upon motion emanating from the Board of Railroad Commissioners of this State, a resolution was unanimously adopted providing for the appointment of a committee of five to appear before Congress as soon as possible after the opening of its next regular session and urge the passage of measures calculated to insure and hasten the adoption of uniform automatic couplers and train brakes upon freight cars and of driving wheel brakes on engines,

Resolved, That the Senate and House of Representatives of the Commonwealth of Massachusetts, in General Court assembled, approving of the action of its Board of Railroad Commissioners, do most respectfully and earnestly urge upon Congress the consideration of the foregoing subjects, to the end that the consummation which all desire may be reached with the utmost reasonable speed, and especially do we urge upon our own representatives in Congress to join energetically in promoting wise, speedy and effective action, and that a committee of one on the part of the Senate and two on the part of the House, be appointed to convey this resolution to Congress and act in conjunction with the committee appointed at the convention of Railroad Commissioners to urge upon Congress a speedy consideration thereof.

In accordance with the resolution HON. ROBERT HOWARD of the Senate, and MESSRS. JOHN W. KIMBALL and WILBUR H. POWERS of the House were appointed as the committee to convey the resolution to Congress and act in conjunction with the committee appointed at the convention of Railroad Commissioners.

The committee of Railroad Commissioners, referred to in the preamble of the resolution, is known as the committee to secure congressional action in regard to Safety Appliances, and is constituted as follows: GEORGE G. CROCKER of Massachusetts; JAMES C. HILL of Virginia; SPENCER SMITH of Iowa; WILLIAM E. ROGERS of New York; JOHN H. KING of South Dakota. Mr. EDWARD A. MOSELEY, Secretary of the Interstate Commerce Commission, is Secretary of the committee.

On the 10th of November last said committee in accordance with instructions given by the vote by which it was appointed, gave a hearing in the city of New York to accredited representatives of such organizations of railroad officials or employees

as desired to be heard. At that hearing four different views in relation to the coupler question were advocated :

First, that there should be legislation requiring within a limited time the equipment of all freight cars used in interstate commerce with automatic couplers of the Master Car Builders' type, so called.

Second, that there should be legislation requiring the equipment of all freight cars used in interstate commerce within a limited time with an automatic link and pin coupler.

Third, that any legislation upon the subject would be unwise.

Fourth, that some legislation should be devised which should pave the way for an authoritative selection of a standard automatic coupler for the United States.

To the proposition that there should be legislation requiring the equipment of freight cars with the Master Car Builders' type of coupler it was objected that so far as that type has been put in use, it has increased rather than diminished the danger to employees. This is undoubtedly true. It is more difficult and dangerous to couple a car fitted with the Master Car Builders' vertical type of coupler to a car with the link and pin coupler, than it is to couple together two link and pin couplings. If the cars with the Master Car Builders' coupler were evenly distributed throughout the United States, the number of the peculiarly dangerous couplings between the Master Car Builders' coupler and the link and pin would increase with the increase of couplers of the Master Car Builders' type in use, until half the cars of the country were equipped with that form of coupler, and then the number of such couplings would begin to diminish.

The "Engineering News," is authority for the statement that on the first of January, 1891, about 100,000, or ten per cent. of the freight cars of the country were equipped with the Master Car Builders' type. The statistics of the Interstate Commerce Commission for the year ending June 30, 1890, indicate that these figures are too large. On 100,000 cars are 200,000 couplers, and they would make 99,999 couplings, or say 100,000 couplings. Assuming an even distribution of these cars throughout the United States, the chance that one of these Master Car Builders' couplers would meet another Master Car Builders' coupler is only one in ten; so that the number of

couplings between two Master Car Builders' couplers would be one-tenth of 100,000, or 10,000 couplings. These 10,000 couplings would use 20,000 Master Car Builders' couplers, and the remaining 180,000 Master Car Builders' couplers would have to be coupled with link and pin, making 180,000 of such couplings.

If two-tenths of the whole number of cars, or 200,000 cars, are equipped with Master Car Builders' couplers, there will be 400,000 Master Car Builders' couplers, capable of making 200,000 couplings. The chance that a Master Car Builders' coupler will meet another Master Car Builders' coupler would be one in five, so that the number of couplings between two couplers of the Master Car Builders' type will be 40,000. For these 40,000 couplings 80,000 couplers would be used, leaving 320,000 Master Car Builders' couplers to be coupled with link and pin.

The following table shows the number of each class of coupling for each ten per cent. of cars equipped with Master Car Builders' couplers, assuming that the total number of freight cars is one million, and that the cars with Master Car Builders' couplers are evenly distributed throughout the United States.

Couplings between Cars.

Number of Cars equipped with M. C. B. Couplers.	Made Automatically between M. C. B. Couplers.	MADE BY HAND.	
		Between Link and Pin and M. C. B. Couplers.	Between two Link and Pin Couplers.
100,000	10,000	180,000	810,000
200,000	40,000	320,000	640,000
300,000	90,000	420,000	490,000
400,000	160,000	480,000	360,000
500,000	250,000	500,000	250,000
600,000	360,000	480,000	160,000
700,000	490,000	420,000	90,000
800,000	640,000	320,000	40,000
900,000	810,000	180,000	10,000

The foregoing table corresponds with a table published in the "Engineering News" in its issue of April 25, 1891, in which the same results were reached by a different process of reasoning.

These figures, however, are based on an erroneous assumption. The transition period will not be so dangerous as the table indicates. The Master Car Builders' couplers are not and will not be evenly distributed throughout the country. For any given number of Master Car Builders' couplers, the number of couplings of two such couplers together will exceed the estimates given in the table for the reason that cars fitted with such couplers are in fact to a large extent kept together on the same lines or in similar service. For every additional coupling between two Master Car Builders' couplers, the number of couplings between a Master Car Builders' coupler and a link and pin is reduced by two.

In considering the perils of the transition period it must also be borne in mind that the added danger of coupling these Master Car Builders' couplers with links and pins is counterbalanced by the increased safety of all those couplings which are made between two couplers of the Master Car Builders' type.

During the transition period the expense of repairs will be large. A breakage is much more likely to occur when two couplers of different types come together, than when two couplers adapted to each other meet. The Master Car Builders' coupler and the link and pin coupler are admirably calculated to smash each other.

In opposition to legislation declaring the Master Car Builders' type to be the standard, it was urged that by such action the desired uniformity would not be secured. As the Master Car Builders' Association defined simply certain contour lines, it became possible to construct couplers conforming to those contour lines, but with almost infinite variety in the shape and the size of their different parts. The object of the association was to leave open a field for inventive genius to strengthen the parts and improve the method of construction within the specified lines. The result has been that a large number of couplers have in fact been invented conforming to the Master Car Builders' contour lines, but otherwise differing in the dimen-

sions and shape of their various parts. Their parts are therefore not interchangeable, and if a coupler of any one of the numerous forms is broken, the broken part can not be replaced except by a piece specially intended for that coupler, and useless in repairing any other coupler. In consequence of this diversity, a railroad company needs to have constantly in readiness not only those parts which may be wanted for repairing the special form of Master Car Builders' coupler adopted by it, but those parts which may be wanted for repairing the forms of Master Car Builders' couplers adopted by other roads. This is believed to be a serious objection to legislation simply prescribing the Master Car Builders' type as the standard for the United States.

In opposition to the Master Car Builders' type, it was claimed that such type was in itself not so safe to operate as the automatic link and pin, and that even if the cars of the country should be equipped with couplers of that type, the work of the switchmen and brakemen would be more dangerous than with every car equipped with an automatic link and pin coupler.

In opposition to adopting a link and pin device as a standard it was claimed that no automatic link and pin coupling, properly so called, has as yet been invented.

Those who urged that there should be no legislation at all upon the subject, claimed that the railroad companies were proceeding in the development and adoption of automatic couplers as rapidly as possible, and that any legislation would be likely to saddle upon the country some device unsatisfactory and imperfect, would impose upon the railroad companies great expense with no corresponding benefit to the employees, and would in fact be a bar to progress towards perfection.

This argument is of weight and should not be disregarded, unless the circumstances are of a nature so exceptional as to justify a departure from a principle of legislation which for many years has been generally adhered to in this State with satisfactory results.

One thing is clear, that something can be done and therefore must be done, to put a stop to this killing and maiming of 8,000 employees per year. In taking measures to secure uniformity we may fail to obtain the best, but the necessity for uniformity is imperative. While the United States should

insist upon uniformity, it also seems clear that the selection of the type should be left with the railroad companies, provided they take action within a reasonable time.

BLOCKING FROGS AND SWITCHES.

In the last report attention was called to the insufficiency of the law, Statutes 1886, chapter 120, purporting to make the blocking of frogs, switches and guard-rails compulsory, but it was stated that all the companies whose blocking was not then satisfactory, had by their general managers, given assurance that it was their intention with all reasonable expedition to complete the equipment of their lines with approved blocking.

Some progress has been made by these companies during the past year but the work has not been completed. There is no good reason for delaying so long to comply with the evident intent of the law. Any railroad can block all its frogs, switches and guard rails in a month, if it undertakes the work in earnest.

BRAKE POWER.

Although of late, and especially during the past two years, the brake^e power on passenger trains has been considerably improved by the more general adoption of the quick acting brake and by the equipment of engines with driving-wheel brakes operated in connection with the train brake, still, taking the State as a whole, the brake efficiency on our passenger trains falls short of reasonably attainable standards. In several instances, within the past year, where stops have been made in cases of emergency, it has been found that the train has run at least twice as far as it should have run.

A rear collision between two passenger trains occurred opposite the Winchester station on the 25th of November, 1891. Although the engineer of the following train, when going, as he estimated, at the rate of thirty miles per hour, saw the danger signal at a distance of at least eleven hundred feet from the point of collision, and although the track was level and the rails in good condition, he was unable to stop his train, and was going at the rate of eight or ten miles an hour when he struck the preceding train, which had then just begun

to draw out from the station. His engine was not equipped with driving-wheel brakes. He reversed and opened the throttle, and from the time when he saw the signal did everything in his power to stop. He could not, however, remember whether he used sand.

If the apparatus on the train had been up to the standards of efficiency which a proper regard for the public safety demands, the train could have been stopped in less than one-third the distance actually covered. See special report relating to brakes by Prof. George F. Swain. (Report 1891, pp. 136 to 156.)

Railroad managers should have a more accurate knowledge as to the distances within which their trains can be stopped in cases of emergency, and under varying conditions of speed, grade and condition of rails. Investigation into various accidents leads to the belief that engineers would work the brake apparatus with greater efficiency, in cases of emergency, if opportunities were offered them to make experimental tests from time to time. An engineer cannot make an emergency stop to the best advantage if he never makes such stop except under the excitement of an impending accident.

As a means, therefore, of gaining information in regard to the brake efficiency of passenger trains, and also of giving to engineers much needed experience, the companies are recommended to cause experimental emergency stops to be made, under varying conditions of speed, grade, track and train apparatus, and to have a record of the details of each stop carefully made. It is believed that valuable information will thus be obtained; that the brake efficiency of our passenger trains will be found to be not only below proper standards but below the standards supposed to have been reached; and that the record of the results of the tests will awaken operating departments to a fuller realization of the importance of higher standards of brake efficiency, not only for the safety of human life but as a measure of railroad economy.

PUBLIC GRADE CROSSINGS.

From the returns made by the various companies it appears that the whole number of highway grade crossings is 2,219, being a net decrease of 15 for the year. The number of grade crossings abolished during the year was 21, but 6 grade crossings have been added to the list, owing to a more accurate count, so that the decrease for the year is only 15.

The following table shows the extent to which action has been taken in the abolition of grade crossings since the passage of the act to promote the abolition of grade crossings. (Statutes 1890, chapter 428.)

NAME OF RAILROAD.	PROCEEDINGS FOUNDED UPON —				CASES IN WHICH COMMISSION HAS REPORTED, RECOMMENDING ABOLITION BY —				PROGRESS OF THE WORK.					
	Agreement between City or Town and Railroads.	Petition of Railroad Alone.	Petition of City or Town Alone.	Petition of both City or Town and Railroad.	Proceedings Discontinued.	Commission not Appointed.	Cases in which Commission has not Reported.	Discontinuance or Avoidance.	Consolidation with Another Way.	Carrying Highway over Railroad.	Carrying Highway under Railroad.	Work not Begun.	Work in Progress.	Work Completed.
Boston & Albany,	—	26	11	2	—	7	11	—	3	15	3	21	5	13
Boston & Maine,	1	—	1	—	—	—	1	1	—	—	—	1	1	—
Boston, Revere Beach & Lynn,	—	—	—	—	—	—	—	—	—	2	2	6	—	—
Connecticut River,	—	—	6	6	—	—	5	—	—	—	1	6	—	—
Fitchburg,	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grafton & Upton,	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Housatonic,	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nantucket,	—	—	—	—	—	—	—	—	—	—	—	—	—	—
New London Northern,	—	—	1	—	—	—	—	—	—	—	—	—	—	—
New York & New England,	—	1	3	—	—	—	1	—	—	—	—	1	—	—
New York, New Haven & Hartford,	—	—	8	—	—	—	4	—	—	—	4	8	—	—
New York, Providence & Boston,	—	—	4	—	—	—	4	—	—	—	—	4	—	—
Old Colony,	—	12	11	—	2	3	12	—	2	3	1	22	1	—
	1	39	45	8	2	10	43	2	5	20	11	73	7	13
	Total, 93				Total, 93				Total, 93					

A statement of the proceedings in each case may be found in the Appendix.

The total estimated cost of the alterations recommended by the various special commissions, so far as reported to this Board, up to June 30 last, was \$379,959.23. Of this amount, the portion to be paid by the Commonwealth was \$94,989.81. Thus far no actual payment has been made by the Commonwealth on account of proceedings under the Act. During the coming year, however, the Commonwealth will undoubtedly be called upon to make payments on account of work already completed, or now in progress.

NEW CROSSINGS AT GRADE.

The action of the Board in relation to the creation of new crossings at grade has been as follows:—

The Plymouth & Middleborough Railroad Company petitioned the Board for its assent to crossings at grade across Lothrop street in Plymouth, and Brook Street, Raven Street and Plymouth Street in Middleborough, the county commissioners of Plymouth County having adjudged that public necessity so required.

Upon an examination of the premises the Board refused to give its assent to a crossing of Plymouth Street at grade. This street is crossed by the proposed line of the railroad at an acute angle, being an angle less than forty-five degrees, and the estimated expense of avoiding a grade crossing was twelve thousand dollars. This expense could, however, be diminished considerably by changing the location of Plymouth Street, so that it should be crossed by the railroad more nearly at a right angle. It was urged with great earnestness that the refusal of the Board to assent to a grade crossing on this street would so increase the cost of building the railroad that the success of the enterprise would be imperilled. The conditions of the case, however, did not seem to be such as to justify granting the petitioners prayer.

Brook Street and Raven Street in Middleborough are by-ways through the woods, but little travelled, and unlikely to become in any sense thoroughfares. Brook Street is a county way, and Raven Street a town way. Proceedings for

the discontinuance of each of these ways were pending. The Board received a communication signed by the selectmen of the town of Middleborough and by the road commissioner of said town, stating that said streets ought to be discontinued. Considering the small amount of travel on these streets and the fact that their discontinuance seemed probable, the Board deemed that it would not be right to require the company to incur the expense of separating the grades. To postpone action upon the matter until the question of discontinuance should be settled, would have seriously delayed the building of the railroad.

With reference to Lothrop Street in the town of Plymouth, it appeared that Lothrop Street is laid out as a town way from Court Street to the line of the Old Colony Railroad, and there is a private way across the Old Colony Railroad location in continuation of said Lothrop Street. The location of the Plymouth & Middleborough Railroad at this point adjoins the location of the Old Colony Railroad Company, thus crossing the end of Lothrop Street. As this public way extends simply across the proposed location of the Plymouth & Middleborough road, and goes no farther, the Board deemed it unnecessary to require a separation of grades. The circumstances are such that it is evidently for the interest of the town of Plymouth to discontinue said Lothrop street, so far as it lies within the location of the proposed Plymouth & Middleborough Railroad.

In several instances, a record of which will be found in the Appendix, approval of crossings of public highways at grade by railroads for private use, connected with manufacturing and other large business concerns, has been granted, subject to the restriction that the speed of the train shall not exceed five miles an hour, and that the crossing shall be protected by gates or by a flagman whenever a train passes.

CROSSINGS OF STEAM RAILROADS BY STREET RAILWAY CARS.

The following table shows that the number of crossings of steam railroads by street railway tracks is 116. Ten of these crossings are used both by horse and electric cars, 16 by electric cars alone, and 90 by horse cars alone : —

Statistics of Crossings of Steam Railroads by Street Railways.

RAILROAD.		NUMBER OF CROSS- INGS AT WHICH THE STREET RAILWAYS USE			Number of Cross- ings having more than one Street Railway track.			Number of Crossings hav- ing more than one Steam Railroad Track.								
		Horse and Electric Power.	Electric Power Alone.	Horse Power Alone.	2	3	4	2	3	4	5	6	7	8	9	
Boston & Maine.	Boston & Albany, . . .	1	1	14	6	0	0	5	1	2	1	0	0	0	1	
	Western Division,	0	0	13	2	0	0	5	1	0	1	2	0	0	0	
	Southern Division,	1	2	15	2	1	0	8	1	0	2	0	0	0	0	
	W., N. & P. Div.,	0	0	1	0	0	0	1	0	0	0	0	0	0	0	
	Eastern Division,	7*	3	19†	5	1	1	10	7	0	1	0	0	0	0	
	Boston, Revere Beach & Lynn,	0	1	1	1	0	0	1	0	0	0	0	0	0	0	
	Fitchburg,	0	2	7	3	0	0	4	2	1	0	0	0	1	0	
	New York & New England,	0	2†	1	1	0	0	1	1	0	0	0	0	0	0	
	New York, Providence & Boston,	0	1	7	0	0	0	5	0	0	0	0	0	0	0	
	Old Colony,	1	4	12	1	0	0	7	5	2	1	1	0	0	0	
	Total,	10	16	90	21	2	1	47	18	5	6	3	0	1	1	

* Three of these in Lynn.

† Storage battery.

‡ Six of these in Lynn.

The rapidity with which electricity is supplanting horses as the motive power for street railways demands attention, in consequence of the fact that there is much greater danger in the passage of an electric car across steam railroad tracks than there is in the passage of a horse car across such tracks.

Electricity is a more uncertain motive power than horses. Further than this, a car propelled by electricity is more likely to come to a standstill on a crossing than anywhere else on its route. This is owing to the difficulties of making proper connections at railroad crossings, to the increased power required to propel the car across the steam railroad tracks, and to the chance that the jolting of the car will throw the trolley arm off from the wire.

On the 2d of February, 1891, an accident happened at the Crescent Street crossing in Brockton, which clearly indicated the gravity of the situation. An electric car, pushing another

car in front of it, stopped on the inbound track, an express train being overdue. At this point the Old Colony Railroad had taken unusual precautions of safety. For the protection of the crossing, the company had erected a signal, at what was believed to be a sufficient distance from the crossing, the normal condition of which signal was at danger, and which only could be put at safety when the gates were closed across the highway. As the engineer of the express train approached this signal, he discovered it to be at danger, and did his best to stop the train, but was unable to stop before reaching the crossing. The engine struck the street cars and went about one hundred and fifty feet beyond the crossing before coming to a standstill. Most of the people had escaped from the cars, but eight persons were more or less seriously injured.

At the same crossing, on the 18th of February, the gates being closed for the passage of a train, an electric car went through the gates and stopped within four feet of the track on which a train within a few seconds rushed by at full speed. This accident was due to the inexperience or carelessness of the motorman.

Later in the year an electric car stopped on the Main Street crossing over the Grand Junction Railroad in Cambridge. This was one of the large cars and was packed with people. As it approached the crossing there was some difficulty with the electric current, and the car came to a standstill. The employees proceeded to make an examination, and pending their examination the gates were closed for the passage of a freight train. The motorman returned to his post, and, perhaps with a view of finding out whether he had any power, turned the crank. The car started forward, broke through the gates, and stopped on the track. Fortunately the gateman was able to stop the approaching freight train in season to prevent a collision.

Thus far in this State no very serious accident has happened at any of these crossings of steam railroads by electric street railways, but the indications are that such accidents will happen. The greater the number of cars the greater will be the chance of such accidents. The peculiar horror of the thought of such an accident is that a street car holds a large number of people in a small space, and the number of deaths which will result when

a crowded street car is struck by a train, may well equal the number of those killed even in such a frightful railroad wreck as that at the Bussey Bridge in Roslindale in 1887.

Further than this, the chances of a wreck of a train must be borne in mind. The ordinary horse-car weighs two and one-half tons, the electric car of the same size weighs six tons, while the long (twenty-five foot) electric car weighs nine and one-half tons. Of all the dangers at grade crossings there are none which compare in magnitude with those growing out of the electric car service. A permit should not be granted to a street railway to run electric cars across steam railroad tracks unless it is practically a matter of necessity. Where such a permit is granted, the law should require suitable crossing frogs to be laid, and signals inter-locking with the gates to be provided.

It must not be assumed that a crossing is not dangerous, for the reason that it is used principally by freight trains. A freight train goes slower than a passenger train, but the gates are not, as a rule, closed for the passage of a freight train so early as they are for the passage of a passenger train. This is especially true on those tracks which are used solely for freight traffic. Moreover, the brake power on a freight train is less than the brake power on a passenger train, and it cannot be applied so quickly.

UNION PASSENGER STATION FOR THE BOSTON & MAINE AND FITCHBURG SYSTEMS.

In 1886 an act was passed entitled “An Act to provide for a Union Railroad Passenger Station between Charles River and Causeway Street in the City of Boston.” (Statutes 1886, chapter 292.) This act was amended by Statutes 1887, chapter 302. A further act was passed the same year: Statutes 1887, chapter 410. In the latter it was made the duty of the Boston & Maine Railroad, as soon as practicable after having leased the franchises and property of the Boston & Lowell corporation, to cause plans and drawings to be prepared for a union passenger station on Causeway Street, for the use of the several railroads entering the city on the north, and also plans and drawings for the approaches thereto, so as to avoid, as far as practicable, the crossings of the passenger tracks of the

several companies with each other and with any other railroad or railroads at grade.

The Boston & Maine Railroad was further required to furnish such plans and drawings to the Fitchburg Railroad, and the Fitchburg Railroad was required to assent to the plans or prepare others within six months after such presentation. At the expiration of said six months the plans thus prepared were to be submitted to the Board of Railroad Commissioners for their approval, and immediately upon such approval it was made the duty of the Boston & Maine Railroad to begin the work of constructing the station and relocating the tracks according to said plans, and to complete the station and the approaches thereto before the first day of July, 1892. The act omitted to impose any penalty in case the companies, or either of them, should neglect to do that which the act required.

The five years allowed for the construction of the station have now nearly elapsed, but no plans have even yet been submitted by the Boston & Maine Railroad to the Fitchburg Railroad for approval. Under the circumstances the Board has deemed it wise to employ Mr. Thomas Doane, Civil Engineer, to prepare a plan to accomplish what was aimed at by the acts of 1886 and 1887. The present time seems specially appropriate for so doing, because active measures are now being taken to solve the problem of rapid transit through the streets of the city of Boston.

Within the distance of two miles from their terminal stations the passenger tracks of the Eastern and the Western divisions of the Boston & Maine cross each other at grade, and they also cross at grade the tracks of the Grand Junction, the Mystic River and the Fitchburg railroads. Within the same distance of two miles the passenger tracks of the Fitchburg Railroad cross at grade the tracks of the Grand Junction Railroad, and the tracks of the Eastern and the Western divisions of the Boston & Maine. This arrangement of tracks combines, to a peculiar degree, elements of expense, of delay, and of danger. Haphazard location could hardly have been worse.

Taking into account the delay caused by these crossings at grade, the delays due to the Causeway Street crossing at grade, and the delays due to the present unsuitable and inadequate station accommodations, it seems safe to say that if the grade

crossings of railroads and the grade crossing of Causeway Street were eliminated, and if the station accommodations were such that trains could freely enter and leave the station without losing time, each passenger on the Eastern and Western divisions of the Boston & Maine would save, on the average, at least four minutes per trip. As the total number of passengers to and from Boston on the Eastern and Western divisions of the Boston & Maine is nearly fifteen million per annum, the saving of time per annum would amount to sixty million minutes or one million hours, or a hundred thousand days of ten hours each.

The total number of passengers to and from Boston on the Fitchburg Railroad is nearly four million per annum, and they would save, on the average, at least one and a half minutes per trip, so that the saving of time per annum on that road would amount to six million minutes or one hundred thousand hours, or ten thousand days of ten hours each.

The saving on both the Maine and the Fitchburg systems would be one hundred and ten thousand days of ten hours each.

Within this same distance of two miles from the terminal stations the passenger tracks of the Maine and Fitchburg systems make fifteen crossings of public highways at grade. For danger and inconvenience, the crossings at Cambridge Street in Charlestown and on Prison Point Bridge between Charlestown and East Cambridge, and the Causeway and Travers Street crossings, have few if any equals in the State. On Cambridge Street, Charlestown, there are two horse railroad tracks, and this street is crossed diagonally by nine steam railroad tracks, all within a distance of one hundred and seventy feet. Two of these tracks are the tracks of the Western Division of the Boston & Maine. Within twenty feet from the gates guarding these two tracks are the gates guarding a crossing by the other seven tracks, six of which belong to the Eastern Division of the Boston & Maine, four of them being exclusively for freight. The remaining track is the track of the Grand Junction Railroad. At this crossing, from six o'clock in the morning to twelve o'clock at night, either a train or a horse car passes, on the average, every two minutes. There are, besides, large numbers of foot passengers, carriages and teams.

Prison Point Bridge, so called, lying between Austin Street in Charlestown and Bridge Street in East Cambridge, is crossed by twenty-seven tracks in a length of one-third of a mile. Of these tracks eight are used for passenger trains, the rest are used exclusively for freight. On this street there are, within a distance of twelve hundred and eighty feet, crossings at grade by the passenger tracks of the Fitchburg Railroad, of the Boston & Lowell Railroad, of the Eastern Division of the Boston & Maine, and of the Western Division of the Boston & Maine. Within this distance of twelve hundred and eighty feet there are also eight freight tracks.

At the Somerville Avenue crossing there are five railroad tracks and one street railway track. Ninety-eight passenger trains, one hundred and fifty freight trains, and one hundred and fifty horse cars cross each day. The road traffic is also very large.

The rest of the fifteen crossings at grade are also more than usually dangerous.

In preparing the plan which is submitted herewith the object aimed at was not only to avoid grade crossings of railroad tracks by passenger trains but also to avoid grade crossings of streets by passenger trains. This object has been accomplished. The plan, which is believed to be remarkably well devised, has been worked out by Mr. Thomas Doane, Civil Engineer, whose accurate knowledge of the district rendered him peculiarly qualified to furnish a wise solution of this difficult problem. The plan will be found at the end of the Appendix.

As will be seen, it is proposed to elevate the passenger tracks, thus keeping them entirely distinct from, and free from interference by, the freight tracks, which are to remain at the present level. As the passenger tracks will cross the Charles River at an elevation, tugs and other boats without masts will be able to pass under them at any time. A draw in the passenger tracks will then be less necessary than now, and perhaps arrangements can be made for dispensing with it altogether.

The location of the station was determined by the following considerations :—

1. Ample space must be secured.
2. The passenger traffic must not be surrounded, as it now is, by the freight traffic. The two kinds of traffic must not be obliged to cross each other at grade in the streets of the city any more than on the tracks of the railroad.

3. The location must be such that the new station can be built without interfering, during its construction, with the conduct of traffic at the present stations.

4. There must be opportunity for unfettered growth in the future.

These four important requirements are believed to be best fulfilled by locating the station on the tract of land bounded on the south by Causeway Street, on the west by Leverett Street, and on the east by Nashua Street. This location, moreover, exactly harmonizes with the rapid transit route lately proposed by the Rapid Transit Commission. The new avenue proposed by that commission, from Bowdoin Square to Causeway Street, would enter Causeway Street opposite the middle of the proposed station location, and, as the tracks of the city system are at that point to be elevated, they would be on a level with the tracks of the railroad, so that not only passengers but cars could readily be transferred from the tracks of one system to those of the other.

It is believed that this plan is feasible, is within reasonable limits of expense, and is calculated to work out great public convenience, a large increase in traffic, and a more rapid development of the cities and towns lying on the Maine and Fitchburg systems. There is no good excuse for longer inaction. Such laws should be passed as may be necessary to bring about this long deferred but much needed improvement.

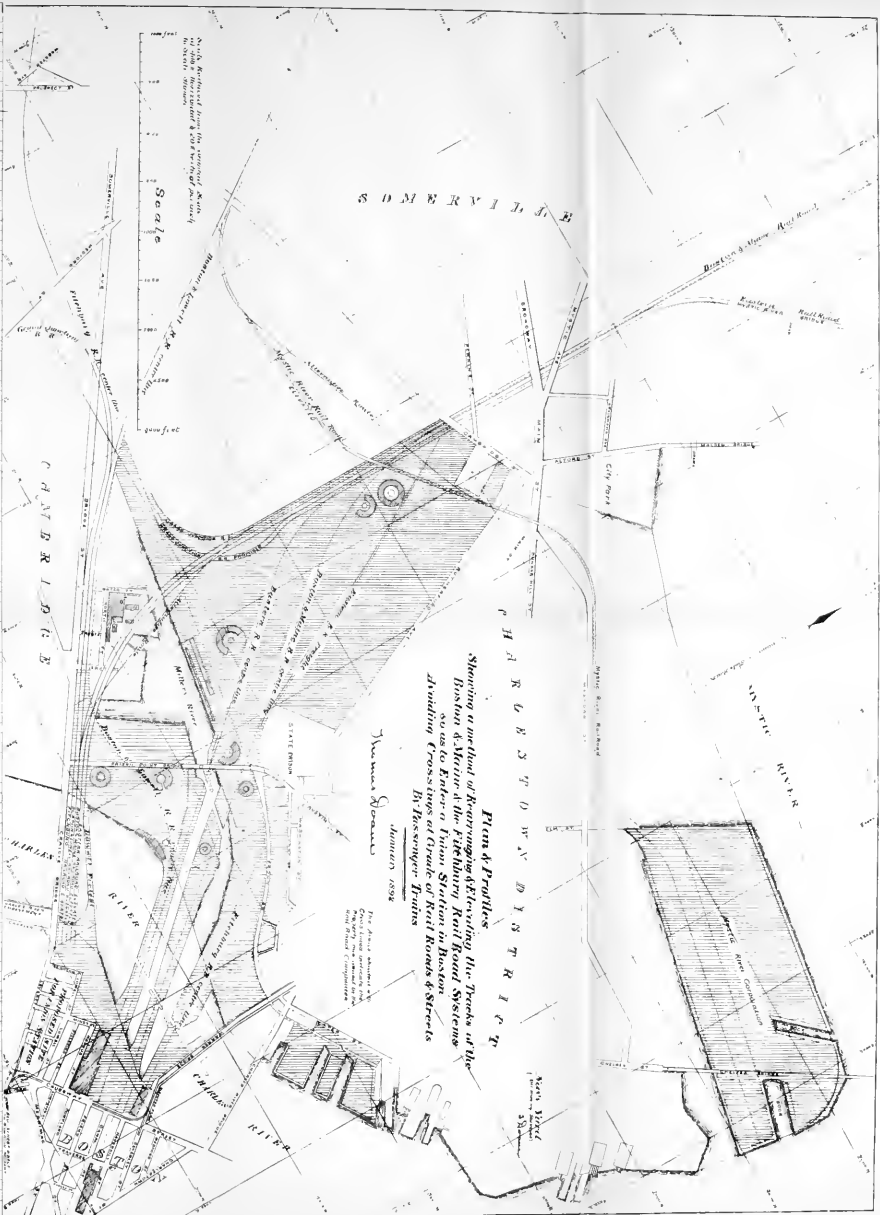
The following is the Engineer's description of the plan :—

CHARLESTOWN, MASS., Jan. 7, 1892.

Hon. GEORGE G. CROCKER, *Chairman Railroad Commissioners of Massachusetts, 20 Beacon Street, Boston, Mass.*

DEAR SIR :—The following scheme is offered as being on the whole the best, the cheapest, and the most nearly sufficient, to extricate the passenger tracks of the railroads entering the city from the north from the tangle in which they are now involved, while it leaves the freight tracks substantially as at present. This scheme is shown to the eye by plans and profiles to be found at the end of this volume.

All the lands lying north of Causeway Street and east of Leverett Street, not now owned by the railroads, are to be taken for the location of the union station. A station 1,350 feet long and 400 feet wide can find room here, and a large part of the site is on hard ground.



Plan & Profile
 Showing a portion of the proposed railroad system, the tracks at the
 Chandler River, Mill River, and City Park, and the proposed
 crossings of the Chandler River, Mill River, and City Park.
 By Passenger Traffic

Dimensions

Scale

Profile of Chandler River Railroad

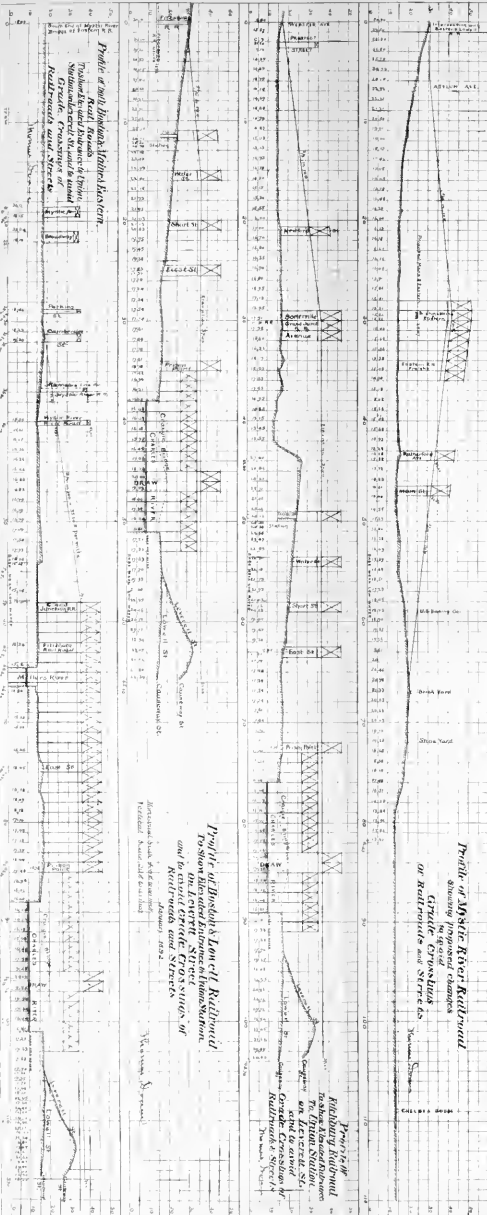
**Showing proposed crossings
 of Chandler River, Mill River,
 and City Park**

Profile of Mill River Railroad

**Showing proposed crossings
 of Chandler River, Mill River,
 and City Park**

Profile of City Park Railroad

**Showing proposed crossings
 of Chandler River, Mill River,
 and City Park**



The total land to be taken, will be about 379,556 square feet.
The area of the interior streets included in this, is about 136,000 square feet.

Total, 515,556 square feet.
Which equals a little less than twelve acres.

It is proposed to elevate all the four northern railroads as they approach the city, so that they may enter upon a second instead of a first or ground floor. This site is especially favorable to such a plan, as will be seen by the profiles. The grade or elevation of the railroads is placed at 37 feet above mean low water. The elevation of the highest portion of Leverett Street is 33 feet, or only 4 feet below the level of the second floor of the proposed station, so that it can be reached by ascending six steps from the level of Leverett Street.

The elevation of Lowell Street which will lie along near the easterly side of the proposed station, will be seen to average about 17 feet. This will give a basement story of 20 feet from floor to floor, or 18 feet in the clear. This basement story will double the capacity of the station, and there will be ample room, not only for baggage, mail and express matter, but also for waiting, eating and other rooms requisite for passenger traffic. The entrance to the train sheds above may be from these waiting-rooms below, and passengers can take the stairways which lead to their respective trains. Baggage and other matter can be raised and lowered on hydraulic platforms. There will be room for from twenty to twenty-four tracks, according to the width of the platforms.

It is proposed to begin the change in the Fitchburg Railroad at Webster Avenue in Somerville. From this point the road begins to rise at the rate of two-thirds in 100, or 35.2 feet per mile, and rises at this rate for 3,000 feet, when it reaches the proposed station elevation of 37 feet at Somerville Avenue. Head-room of 15 feet in the clear has been thought enough for passenger trains. This would require Prospect Street bridge to be raised about 3 feet. It makes possible a bridge at Medford Street with a clear head-room of 12½ feet. Somerville Avenue and the Grand Junction Railroad would be spanned by one bridge at an elevation of 19.5 feet above the present surface, which could be arranged to give a clear head-way of 18 feet for the Grand Junction Railroad. The road then passes on upon a level grade, at the elevation of 37 feet, to Causeway Street, giving ample head-room over all streets, except possibly Water Street in East Cambridge, where the street should be lowered 2 or 3 feet. It is proposed to place the southwesterly line of the elevated structure two (2) feet from Bridge Street, so as to have sufficient room to batter the side of the structure. The distance from Webster Avenue to Causeway Street is about 10,370 feet; equal about 1.96 miles.

The change on the Lowell Railroad would begin at about 200 feet southerly from its present bridge over the Fitchburg and the Grand Junction railroads, and thence rise on a grade of one-half in 100 for a distance of 1,400 feet, where it reaches the proposed elevation of 37 feet. At about this same point the proposed new location departs from the old location and will lie along next to the Fitchburg new location, and so leave the present location for the exclusive use of freight trains. At Water Street the two new structures come to the same level of 37 feet, and thence to Causeway Street can be combined into one structure. The Lowell Railroad will pass over all streets in the same manner as the Fitchburg. The distance from point of change to Causeway Street is about 6,570 feet; equal 1.25 miles. When the Lowell Railroad makes the foregoing change it would be well to give more head-room to the Fitchburg and Grand Junction railroads, henceforth to be used exclusively by freight trains. The head-room under the Lowell Railroad bridge is now but 15.6 feet. It should be made 18 feet, by raising the Lowell Railroad bridge 2.4 feet. Doing this would also tend to make a more nearly level track for the passenger trains of the Lowell Railroad.

The Boston & Maine Railroad should begin its change at Mystic River, and lower its road-bed thence to Cambridge Street, Charlestown, to an elevation of 18 feet above low water, making it the same as the present Eastern. It now passes under Mystic Avenue and Broadway, and the change will give additional head-room at both these bridges. These two bridges should, however, be raised about 2 feet each, to give a clear head-room of 18 feet for freight. There will be bridges to be built at both Perkins and Cambridge Streets, and these should have clear head-room of 18 feet each, to pass freight trains, as required by law. At Cambridge Street the Boston & Maine Railroad will begin to rise at the rate of two-thirds in 100, or 35.2 feet per mile, for about 2,700 feet, when it reaches the proposed elevation of 37 feet. At about 900 feet from Cambridge Street it crosses the Mystic River Railroad, which has at that point a present elevation of 15.56 feet above low water. It will be necessary to raise the Boston & Maine Railroad at this point, as per the rising grade named, to the elevation of 25.07 feet above low water; and if the Mystic River Railroad be elevated as is proposed, it will have to be placed, at this point, at an elevation of 42.07 feet above low water to give clear head-room for passenger trains of 15 feet. At the point where this rising grade reaches the elevation of 37 feet it is proposed to pass the Grand Junction Railroad, by a new location underneath the Boston & Maine, to the east side of it. It will have a clear head-room of 19.32 feet.

From this point the elevated structure will be on a curve, with an

outside radius of 2,664.55 feet, for a distance of 2,597.22 to the west side of Prison Point bridge. All of this distance must be covered by an elevated structure of *through* bridges, in order to permit occupation and passage beneath. It will cross the Fitchburg Railroad present line, giving a clear head-room of 18.46 feet, Millers River giving 25 feet of head-room at mean high water, the premises of the West End Street Railway power station, giving an average head-room of 20 feet in the clear over their wharf, and East Street and Prison Point bridge, at an ample elevation, and the freight tracks of the Lowell Railroad with clear head-room of 17 to 18 feet.

At the westerly side of Prison Point bridge the Boston & Maine Railroad elevated structure will join that of the Lowell and pass into Causeway Street station as a united structure. The total length from Mystic River to Causeway Street, is about 11,570 feet and from Cambridge Street, about 8,370 feet = 1.59 miles.

The Eastern Railroad should begin to depart from its present line at the south end of its Mystic River bridge, and by an increased length of radius of curve, approach the Boston & Maine Railroad, and lie along the east side of it all the way into Boston. The same remarks will apply to this road as to the Boston & Maine.

The bridges across Charles River are made deck bridges except at the draw-way, in order to give clear floor space for cross-over tracks, and plenty of unobstructed space between tracks.

Each road is given space for three tracks all through the elevated portion. These tracks are put 13 feet apart, centre to centre.

It is thought that no bridge ought to be wider than sufficient to carry two tracks. In order, therefore, to carry three tracks for each of the four roads, making twelve tracks, there must be six (6) bridges side by side. As a part of the structures are made up of through bridges, about two (2) feet must be allowed for thickness of bridge trusses. This will require a width of 43 feet for each of the roads, making a total width where two roads are side by side, of 86 feet, and where the four roads are joined together, an extreme width of 172 feet. Should it become necessary, in the future, to have more tracks, it will be practicable to widen the elevated structures, in a north-easterly direction, to any extent desired.

All the bridge spans are drawn upon the profiles as of 100 feet. This will be a matter of calculation and arrangement in the future, but short spans are much better upon curves, and they are also safer, much more easily repaired if damaged, and on the whole most desirable.

There is involved in this change the elevation of a part of the Mystic River Railroad as shown by one of the profiles.

This being done, it will cross above all passenger and freight tracks

of the Boston & Maine, the Eastern and the Grand Junction Railroad near Cambridge Street in Charlestown, and above Rutherford Avenue at a clear elevation of 15.42 feet, and over Main Street at Charlestown Neck, having clear head room of 15.6 feet.

The grade rising from the Lowell Railroad to the crossing of the Boston & Maine and the Eastern railroads will be at the rate of $\frac{5}{100}$ in 100, and falling from this point at the rate of $\frac{6}{100}$ in 100.

If the alternative route shown on the plan be taken, the necessary elevation of the Boston & Maine crossing will be lowered about two feet, and the rate of grades each way may be reduced in proportion.

This change of the Mystic River Railroad involves some damage to the wharves lying along the westerly end of Medford Street, but elevated spurs can, more easily than now, be run out onto the wharves.

It is not attempted to arrange details of this plan except as to *routes*.

This, however, may be said as to space for changing cars and making up trains.

The Fitchburg R.R. will have a length at the level of 37 feet of	7,370 feet.
The Lowell R.R. will have a length at the level of 37 feet of	4,970 feet.
The Boston & Maine R.R. will have a length at the level of 37 feet of	5,770 feet.
The Eastern R.R. will have a length at the level of 37 feet of	5,770 feet.

The whole equals 4.52 miles of single track or	23,880 feet.
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The tracks can be arranged as follows. As has been said before, it seems best not to place more than two tracks between two bridge trusses.

Beginning at the south-westerly side of the entire structure: First the Fitchburg Railroad *in* and *out* tracks; then Fitchburg *spare* and Lowell *spare*; then Lowell *in* and *out* tracks; then Boston & Maine *in* and *out* tracks; then Boston & Maine *spare* track, and Eastern *spare* track; then Eastern *in* and *out* tracks, making six (6) bridges side by side.

This plan would place two spare tracks adjoining, between the Fitchburg and the Lowell, and two between the Boston & Maine and the Eastern, and they can be used jointly by two roads. This also, for most of the distance, places spare tracks between the swiftly moving *in* and *out* passenger trains of the respective roads, insures greater safety. No doubt a single system for making up trains can be arranged jointly for all the roads.

Such a plan of elevated roads may make it inconvenient to use the engine houses as they are at present situated. But the present houses can be assigned exclusively to the use of freight engines and very soon they will be none too large to accommodate them all.

No estimates of the cost of making such changes have been made.

It may be said, however, of the land which it is proposed to take, that the assessors valuation of the entire land and buildings, north of Causeway Street and east of Leverett Street, not now owned by the railroads was, for 1891, \$2,128,100 00

The valuation by the assessors the same year of the lands and buildings now owned by the Boston & Maine Railroad, between Causeway Street and Haymarket Square, was \$341,200 00

Adding value of railroad location at same rate per square foot, we have 712,016 00

\$1,053,216 00

Total value of land south of Causeway Street, \$1,053,216 00

If this land were sold and the proceeds used to offset the cost of the proposed site, then the amount to be paid for land in excess of that to be sold would be \$1,074,884 00

The land thus acquired exclusive of streets, amounts to 379,556 square feet.

Amount of land in streets within above area, 136,000 square feet.

515,556 square feet.

Total area of proposed station site, about 515,556 square feet.

Amount to be devoted to widening Leverett Street to make it 80 feet wide, will be about 52,000 square feet.

Amount to be devoted to widening Causeway Street, about 12,000 square feet.

Amount to be sold between Causeway Street and Haymarket Square, 124,318 square feet.

188,318 square feet.

Total reduction in area, 188,318 square feet.

Net gain in land, 327,238 square feet.

The additional cost for this land based upon assessed valuation, will be \$1,074,884 00
Which is equal to about \$3.28 per square foot.

In considering the above figures based upon assessed valuation, it must be borne in mind that for the land to be acquired the railroads will have to pay more than the assessed valuation, but on the other hand for the land to be sold between Causeway Street and Haymarket Square, a sum will probably be realized in excess of the assessed valuation.

It seems probable that the net cost of the additional 327,238 square feet of land acquired will not be excessive.

There would be very little other land to be acquired, except the strip between Bridge Street and the Boston & Lowell Railroad, which is 100.75 feet wide for a part of the distance, and which extends from East Street, up to the present Lowell Railroad bridge over the Fitchburg Railroad.

Some of the advantages arising from such a change of railroads may be enumerated.

It is believed that the whole scheme, the four elevated structures, and the station could be built and finished ready for occupation, with very little inconvenience to the business of the roads.

All the four roads will cross Charles River at its narrowest part, it being but 1,250 feet between Harbor Commissioners' line.

The passenger business of all the roads will be placed up river beyond all the freight business of all the roads, and consequently all the present tracks and lands and buildings can be turned over to the exclusive use of the freight business.

It is believed that the freight business, when once free from interference from the passenger business, can, especially if the Fitchburg will enter into a joint arrangement with the Boston & Maine system, be much simplified, and that all freight may be sent to the terminus best suited to its reception and delivery. It is also possible that an exchange of terminal facilities between the various roads may then be brought about to mutual advantage.

There will be fifteen crossings of streets by passenger trains at grade, avoided.

The crossings at Main Street, Rutherford Avenue, Cambridge Street and Perkins Street in Charlestown, will be wholly freed from tracks, while the other fourteen crossings will be freed from the passage of all passenger trains.

There will be eight crossings of railroads by passenger trains at grade, avoided.

The general location of a union station at this point would be very convenient, both to the business and residence portions of the city.

Leverett Street and Causeway Street adjoining the station should be widened.

This scheme was suggested by me to some of the parties interested, in January, 1889, but not nearly so much in detail.

I may perhaps say to you, that I should very much like to see such a scheme or a better one carried through while I live.

Respectfully,

THOMAS DOANE,
Civil Engineer.

THE ZONE SYSTEM.

Chapter 53 of the Resolves of 1891 is as follows : —

“ *Resolved*, That the board of railroad commissioners are hereby instructed to investigate the zone system of railroad passenger fares, with special reference to the question as to whether said system or any modification thereof can be adopted with advantage, under the conditions prevailing in this Commonwealth; and said board shall report the result of such investigation with its recommendations, if any, to the next general court.”

A public hearing in relation to the zone system having been duly advertised in the daily papers was given by the Board on Monday, November 30, but no person appeared either in advocacy of or in opposition to the system.

The zone system, so called, is now in operation both in Hungary and in Austria, having gone into effect in Hungary on the 1st of August, 1889, and in Austria on the 16th of June, 1890.

The Hungarian Zone System.

Up to the 1st of August, 1889, the kilometer, which is equal to 0.621 miles, was the unit of distance in determining passenger fares in Hungary as the mile is the unit of distance in this country. The term zone system conveys the idea of concentric circles. The use of the term is somewhat misleading, because, in determining fares under the Hungarian system, distances are reckoned not in straight lines but by the line of the railroad. Further, fares are not determined with reference to zones having a common centre. Each station is the centre of its so-called zones. The fundamental peculiarity of the Hungarian system is simply that, for the calculation of fares, units of distance are used which are much larger than the unit of distance hitherto in use in this country and in Europe. Thus under the zone system passenger fares no longer vary for each kilometer of distance, but the same fare holds throughout much larger units of distance. These units of distance are not all of the same size. The smallest is equal to 15 kilometers, or a little over 9 miles.

From any point of departure the first unit of distance is 25 kilometers, or $15\frac{1}{2}$ miles of railroad travel. In other words,

the fares to stations within $15\frac{1}{2}$ miles by the line of the railroad from any point of departure, are the same. To this statement there is, however, this exception, special rates lower than the first zone rates are made for transportation to the first and the second stations from the point of departure. These special rates are not applicable to express trains.

The second zone, or unit of distance, covers 15 kilometers, or about 9 miles, and the same unit of distance holds for the third, fourth, fifth, sixth, seventh, eighth, ninth, tenth and eleventh zones. The twelfth zone, like the first zone, covers 25 kilometers and embraces stations from 175 to 200 kilometers, or from $108\frac{1}{2}$ to 124 miles, from the point of departure. The thirteenth zone is also 25 kilometers in width, and the fourteenth zone begins at 225 kilometers, or 140 miles, from the point of departure and embraces all distances beyond that point within the limits of the kingdom. The greatest distance which can be travelled within the country, starting from Budapesth, is about 731 kilometers, or 457 miles, so that the fourteenth zone covers over 500 kilometers, or a little over 300 miles.

Although the units of distance vary in size, the increase in the fare for each additional unit up to and including the twelfth unit is uniform. That is, the fare to any point in the second zone is twice the fare to any point in the first zone, and the fare to any point in the twelfth zone is twelve times the fare to any point in the first zone. So far as these zones are concerned, the fare to points in the first zone may be considered as the fare unit. For the thirteenth zone, which covers the same number of kilometers as the twelfth and first zones, the increase in fare, so far as first and third class tickets are concerned, is equal to two of the fare units, and the same increase holds also for the fourteenth zone, which, as has been said, covers over 500 kilometers. In both the thirteenth and the fourteenth zones in the matter of the fare for second class the increase over the preceding zone is not equal to two second class fare units, but is only equal to one and five-eighths second class fare units.

For each zone there are six classes of tickets, namely, a first, second and third class ticket for ordinary, mixed, and omnibus trains, and a first, second and third class ticket for express

trains. The fares vary for each class. As a general rule it may be said that on ordinary, mixed, and omnibus trains, the fare for the second class is one and three-fifths times as much as the fare for the third class, and the fare for the first class is twice as much as the fare for the third class. On express trains the fare for the second class is one and two thirds times that of the fare for the third class, and the fare for the first class, as in the case of ordinary trains, is twice that of the third class. In the first twelve zones the second class fare for express trains is the same as the first class fare on accommodation trains.

An important exception to the foregoing statement is made in the case of passenger traffic going through Buda-Pesth. That city, so far as fares are concerned, is made, as it were, a necessary stopping place. Thus, if a person starting five miles from Buda-Pesth desires to go through Buda-Pesth to a point five miles the other side of it, he is obliged to pay fare to Buda-Pesth and then another fare from Buda-Pesth to his destination. His fare will, in other words, be for two first zones or twice as great as it would be if he were going to travel 10 miles anywhere in the kingdom except through the seat of government. This rule applies to all travel no matter how far a person has travelled on one side of Buda-Pesth, nor how far he desires to go on the other side.

The following table shows the fares per passenger under the Hungarian zone system. The upper line of figures for each zone represents the fare in florins and kreutzers; the lower line gives the fare in dollars and cents. The florin is reckoned as equal to 40 cents.

An extra charge is made for all baggage except baggage carried in the hand.

		PRICE OF TICKET.					
		ORDINARY, MIXED AND OMNIBUS TRAINS.			EXPRESS TRAINS.		
		III.	II.	I.	III.	II.	I.
NEIGHBORHOOD OR LOCAL TRAFFIC.	1st Station, . . .	0.10 .04	0.15 .06	0.30 .12	- -	- -	- -
	2d Station, . . .	0.15 .06	0.22 .09	0.40 .16	- -	- -	- -
DISTANCE TRAFFIC. ZONE.	DISTANCE (Kilometers and Miles).						
1, . . . {	0 to 25 k, . . .	0.25	0.40	0.50	0.30	0.50	0.60
	0 to 15.525 m., . .	.10	.16	.20	.12	.20	.24
2, . . . {	25 to 40 k, . . .	0.50	0.80	1.00	0.60	1.00	1.20
	15.525 to 24.84 m, .	.20	.32	.40	.24	.40	.48
3, . . . {	40 to 55 k, . . .	0.75	1.20	1.50	0.90	1.50	1.80
	24.84 to 34.155 m, .	.30	.48	.60	.36	.60	.72
4, . . . {	55 to 70 k, . . .	1.00	1.60	2.00	1.20	2.00	2.40
	34.155 to 43.47 m., .	.40	.64	.80	.48	.80	.96
5, . . . {	70 to 85 k., . . .	1.25	2.00	2.50	1.50	2.50	3.00
	43.47 to 52.785 m., .	.50	.80	1.00	.60	1.00	1.20
6, . . . {	85 to 100 k, . . .	1.50	2.40	3.00	1.80	3.00	3.60
	52.785 to 62.10 m., .	.60	.96	1.20	.72	1.20	1.44
7, . . . {	100 to 115 k, . . .	1.75	2.80	3.50	2.10	3.50	4.20
	62.10 to 71.415 m, .	.70	1.12	1.40	.84	1.40	1.68
8, . . . {	115 to 130 k, . . .	2.00	3.20	4.00	2.40	4.00	4.80
	71.415 to 80.73 m, .	.80	1.28	1.60	.96	1.60	1.92
9, . . . {	130 to 145 k., . . .	2.25	3.60	4.50	2.70	4.50	5.40
	80.73 to 90.045 m, .	.90	1.44	1.80	1.08	1.80	2.16
10, . . . {	145 to 160 k, . . .	2.50	4.00	5.00	3.00	5.00	6.00
	90.045 to 99.36 m., .	1.00	1.60	2.00	1.20	2.00	2.40
11, . . . {	160 to 175 k., . . .	2.75	4.40	5.50	3.30	5.50	6.60
	99.36 to 108.675 m., .	1.10	1.76	2.20	1.32	2.20	2.64
12, . . . {	175 to 200 k., . . .	3.00	4.80	6.00	3.60	6.00	7.20
	108.675 to 124.20 m., .	1.20	1.92	2.40	1.44	2.40	2.88
13, . . . {	200 to 225 k, . . .	3.50	5.30	7.00	4.20	6.50	8.40
	124.20 to 139.725 m., .	1.40	2.12	2.80	1.68	2.60	3.36
14, . . . {	225 k. and beyond, . .	4.00	5.80	8.00	4.80	7.00	9.60
	139.725 m. and beyond,	1.60	2.32	3.20	1.92	2.80	3.84

If the fare charged for any zone is divided by the distance to the middle point in the zone, it will be found that the average rate of fare per mile for the respective zones is as follows:—

ZONE.	ORDINARY AND MIXED TRAINS. CLASS.			EXPRESS TRAINS. CLASS.		
	III.	II.	I.	III.	II.	I.
	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.
I.,	1.25	2.	2.5	1.5	2.5	3.
II., . . . . .	.99	1.58	1.98	1.19	1.98	2.38
XI.,	1.05	1.68	2.11	1.26	2.11	2.53
XII.,	1.03	1.65	2.06	1.23	2.06	2.47
XIII.,	1.06	1.60	2.12	1.27	1.97	2.55
At the beginning of the XIVth zone,	1.15	1.66	2.29	1.37	2.	2.75

From the II. to the XI. zone the rate increases slightly with each additional zone.

As the fare does not increase after the XIV. zone is reached, the rate per mile decreases thereafter as the distance travelled increases.

The reduction of rates which accompanied the introduction of the zone system was on the average, for distances less than one hundred and forty miles, 20 per cent.

For single tickets the average reduction was 37–38 per cent., but formerly there were many special low-rate tickets now abolished, and these are allowed for in the above estimate of the general average reduction.

Hungarian Baggage Rates.

DISTANCES. (In kilometers and miles.)	RATE PER PACKAGE, TAX AND STAMP INCLUDED.		
	Up to 50 Kilo- grammes, or up to 110 Pounds.	50 to 100 Kilo- grammes, or 110 to 220 Pounds.	More than 100 Kilogrammes. More than 220 Pounds.
Up to 55 kilometers, . . . .	.25	.50	1.00
Up to 34.155 miles, . . . .	.10	.20	.40
55 to 100 kilometers, . . . .	.50	1.00	2.00
34.155 to 62.1 miles, . . . .	.20	.40	.80
Beyond 100 kilometers,	1.00	2.00	4.00
Beyond 62.1 miles, . . . .	.40	.80	1.60

In each case the upper row of figures represents florins and kreutzers, and the lower row dollars and cents.

Return tickets are issued in a few cases, children are carried at half price, and reduced rates are made for the transportation of prisoners and lunatics and the officers attending them, certain government officers, agricultural laborers travelling in companies of at least ten persons, if furnished with a letter from the proper authorities certifying to their position, and workmen of other kinds travelling in groups of at least thirty men all destined to the same station.

The following table shows the fares for passenger service between Buda-Pesth and certain stations within a radius of about thirty miles, in case a return ticket is bought. In each case the figures in the upper line in the distance column show the distance in kilometers, and the figures in the lower line show the distance in miles. So, also, in the column of fares, in each case the figures in the upper line show the fare in florins and kreutzers, and the figures in the lower line the fare in dollars and cents:—

Distance.	STATIONS.	CLASSES.			Distance.	STATIONS.	CLASSES.		
		III.	II.	I.			III.	II.	I.
53	Aszód, . . .	0.50	0.80	1.00	-	Isaszeg, . . .	0.25	0.40	0.50
33		.20	.32	.40			.10	.16	.20
-	Besynő, . . .	0.25	0.40	0.50	13	Kelenföld, . . .	0.15	0.22	0.40
		.10	.16	.20	8		.06	.09	.16
32	Bia-Torbágy, . .	0.15	0.22	0.50	8	Köbánya, . . .	0.10	0.15	0.30
20		.06	.09	.20	5		.04	.06	.12
49	Bicske, . . .	0.50	0.80	1.00	42	Laczháza, . . .	0.50	0.80	1.00
30		.20	.32	.40	26		.20	.32	.40
-	Budafok (Halte),	0.15	0.22	.40	23	Máglód, . . .	0.15	0.22	0.40
		.06	.09	.16	14		.06	.09	.16
-	Budafok, . . .	0.15	0.22	0.40	31	Mende, . . .	0.25	0.40	0.50
		.06	.09	.16	19		.10	.16	.20
19	Budaörs, . . .	0.15	0.22	0.40	55	Nagy-Káta, . . .	0.50	0.80	1.00
12		.06	.09	.16	34		.20	.32	.40
51	Dömsöd, . . .	0.50	0.80	1.00	22	Pézel, . . .	0.15	0.22	0.40
32		.20	.32	.40	14		.06	.09	.16
32	Dunavarsány, . .	0.25	0.40	0.50	8	Rákos, . . .	0.15	0.22	0.40
20		.10	.16	.20	5		.06	.09	.16
45	Ercsi, . . .	0.50	0.80	1.00	-	Rákos-Csaba, . .	0.15	0.22	0.40
28		.20	.32	.40			.06	.09	.16
12	Erzsébetfalva, . .	0.15	0.22	0.40	-	Rakoskeresztur, .	0.15	0.22	0.40
7		.06	.09	.16			.06	.09	.16
-	Érd, . . .	0.25	0.40	0.50	17	Soroksár, . . .	0.25	0.40	0.50
		.10	.16	.20	11		.10	.16	.20
37	Gödöllő, . . .	0.25	0.40	0.50	38	Süly-Sáp, . . .	0.25	0.40	0.50
23		.10	.16	.20	34		.10	.16	.20
26	Gyomrő, . . .	0.25	0.40	0.50	45	Szecső, . . .	0.50	0.80	1.00
16		.10	.16	.20	28		.20	.32	.40
23	Haraszi, . . .	0.25	0.40	0.50	27	Taksony, . . .	0.25	0.40	0.50
14		.10	.16	.20	17		.10	.16	.20
38	Herczeghalom, . .	0.25	0.40	0.50	23	Tötök-Bálint, . .	0.15	0.22	0.40
24		.10	.16	.20	14		.06	.09	.16

The following table shows the price at which ticket-books containing thirty or sixty tickets can be obtained for passage between Buda-Pesth and the stations named : —

LINES UPON WHICH THE TICKET-BOOKS ARE ACCEPTED.	Distance in Kilometers.	PRICE OF TICKET-BOOK CONTAINING					
		30 Tickets of Class			60 Tickets of Class		
		III.	II.	I.	III.	II.	I.
Budapest to Köbánya, .	8	2.80	4.30	8.50	5.40	8.10	16.20
Pécel, .	22	1.12	1.72	3.40	2.16	3.24	6.48
Török-Bálint, .	23	4.30	6.30	11.40	8.10	11.90	21.60
Budafok, .	12	1.72	2.52	4.56	3.24	4.76	8.64
Erzsébetfalva, .	23						
Maglód, .	37						
Gödöllő, .	32	6.70	10.80	13.40	12.00	18.00	25.00
Bia-Torbágy, .	38	2.68	4.32	5.36	4.80	7.20	10.00
Süly-Sáp, .	32						
Dunavarsány, .							
Besenyő, .	38	7.10	11.40	14.20	13.50	21.60	27.00
Herczeghalom, .		2.84	4.56	5.68	5.40	8.64	10.80
Érd, .	45						
Szecső, .	42	13.50	21.60	27.00	24.00	36.00	48.00
Laczháza, .	53	5.40	8.64	10.80	9.60	14.40	19.20
Aszód, .	49						
Bicski, .	45						
Eresi, .	51	14.20	22.80	28.40	27.00	43.20	54.00
Dömsöd, .	55	5.68	9.12	11.36	10.80	17.28	21.60
Najy-Káta, .							

The thirty and sixty trip ticket-books are transferable, and are good for use on all passenger trains except fast and express trains.

The Austrian Zone System.

The essential feature of the Austrian zone system is the same as that of the Hungarian zone system, but there are important differences in matters of detail. The system seems to be more simple, more scientific and more reasonable than the Hungarian system. The unit of distance for the first five zones is 10 kilometers, or 6.21 miles. The unit of distance for the sixth and the seventh zones is 15 kilometers, or a little over 9 miles. The eighth zone covers 20 kilometers, or 12½ miles. The ninth, tenth, eleventh and twelfth zones each cover 25 kilometers or 15½ miles, while each of the zones beyond the twelfth covers 50 kilometers, or 31 miles.

As in the Hungarian system, there are three classes of tickets for accommodation and mixed trains, and three classes of tickets for express trains. A charge of one kreutzer per kilometer for a third-class ticket on an accommodation train is the basis of the tariff, but the fare to any point in any zone is determined by the distance to the extreme point in that zone. That is, the first zone covers 10 kilometers, and the fare for a third-class ticket on an accommodation train to any point in that zone is 10 kreutzers, or 4 cents. So, the fare to any point in the second zone, the extreme limit of which is 20 kilometers from the point of departure, is 20 kreutzers, or 8 cents. The same is true of every zone. The thirteenth zone covers 50 kilometers and its extreme point is 250 kilometers from the point of departure. The fare to any station in that zone, that is, to any station between 200 and 250 kilometers from the point of departure, is 250 kreutzers, or 2 florins and a half.

Second-class tickets for accommodation trains cost in all cases twice as much as third-class tickets, and first-class tickets cost three times as much as third-class tickets; or, in other words, the rate basis for second-class tickets on accommodation trains is two kreutzers per kilometer, and for first-class tickets three kreutzers per kilometer, the fare being always reckoned for the extreme distance covered by the zone.

On express trains, as well as on accommodation trains, the fare for second class is twice that of the third class, and the fare for first class is three times that for the third class. The rates for express trains in all cases are 50 per cent. higher than the rates for the same class on accommodation trains. As the above arithmetical relation is maintained throughout, the system is more simple than the Hungarian system. The name of the station of departure is given on the ticket, and also the name of the last station on all the lines in the railroad system within the zone to which the fare is paid. The number of the zone is also given. Only at large stations are the three classes of tickets kept for sale. For other stations third-class tickets only are provided. At such stations, two third-class tickets are given for a second-class fare, and three for a first-class fare.

The second-class fare on express trains is in all cases the same as the first-class fare on accommodation trains.

The following table shows the fares per passenger under the Austrian zone system. The upper line of figures for each zone represents the fare in florins and kreutzers; the lower line gives the fare in dollars and cents. The florin is reckoned as equal to 40 cents.

An extra charge is made for all baggage except baggage carried in the hand.

Z O N E .	D I S T A N C E (in Kilometers and Miles).	PASSENGER AND MIXED TRAINS. CLASS.			EXPRESS TRAINS. CLASS.		
		III.	II.	I.	III.	II.	I.
1.	Up to 10 k, . . . . .	.10	.20	.30	.15	.30	.45
	Up to 6.21 m,	0.04	0.08	0.12	0.06	0.12	0.18
2.	10 to 20 k, . . . . .	.20	.40	.60	.30	.60	.90
	6.21 to 12.42 m,	0.08	0.16	0.24	0.12	0.24	0.36
3.	20 to 30 k, . . . . .	.30	.60	.90	.45	.90	1.35
	12.42 to 18.63 m,	0.12	0.24	0.36	0.18	0.36	0.54
4.	30 to 40 k, . . . . .	.40	.80	1.20	.60	1.20	1.80
	18.63 to 24.84 m.,	0.16	0.32	0.48	0.24	0.48	0.72
5.	40 to 50 k, . . . . .	.50	1.00	1.50	.75	1.50	2.25
	24.84 to 31.05 m.,	0.20	0.40	0.60	0.30	0.60	0.90
6.	50 to 65 k, . . . . .	.65	1.30	1.95	.98	1.95	2.93
	31.05 to 40.365 m.,	0.26	0.52	0.78	0.39	0.78	1.17
7.	65 to 80 k, . . . . .	.80	1.60	2.40	1.20	2.40	3.60
	40.365 to 49.68 m.,	0.32	0.64	0.96	0.48	.96	1.44
8.	80 to 100 k.,	1.00	2.00	3.00	1.50	3.00	4.50
	49.68 to 62.10 m.,	0.40	0.80	1.20	0.60	1.20	1.80
9.	100 to 125 k,	1.25	2.50	3.75	1.88	3.75	5.63
	62.10 to 77.625 m.,	0.50	1.00	1.50	0.75	1.50	2.25
10.	125 to 150 k,	1.50	3.00	4.50	2.25	4.50	6.75
	77.625 to 93.15 m.,	0.60	1.20	1.80	0.90	1.80	2.70
11.	150 to 175 k,	1.75	3.50	5.25	2.63	5.25	7.88
	93.15 to 108.675 m.,	0.70	1.40	2.10	1.05	2.10	3.15
12.	175 to 200 k,	2.00	4.00	6.00	3.00	6.00	9.00
	108.675 to 124.20 m,	0.80	1.60	2.40	1.20	2.40	3.60
13.	200 to 250 k,	2.50	5.00	7.50	3.75	7.50	11.25
	124.20 to 155.25 m.,	1.00	2.00	3.00	1.50	3.00	4.50
14.	250 to 300 k,	3.00	6.00	9.00	4.50	9.00	13.50
	155.25 to 186.20 m.,	1.20	2.40	3.60	1.80	3.60	5.40

If the fare charged for any zone is divided by the distance to the middle point in the zone, it will be found that the average rate of fare per mile for the respective zones is as follows : —

ZONE.	PASSENGER AND MIXED TRAINS.			EXPRESS TRAINS.		
	III.	II.	I.	III.	II.	I.
	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.
I.,	1.29	2.58	3.86	1.93	3.86	5.8
II., . . . . .	.86	1.72	2.57	1.29	2.57	3.87
III., . . . . .	.77	1.54	2.32	1.16	2.32	3.48
IV., . . . . .	.74	1.48	2.21	1.1	2.21	3.31
V., . . . . .	.72	1.43	2.15	1.07	2.15	3.22
VI., . . . . .	.73	1.46	2.19	1.10	2.19	3.29
VII., . . . . .	.7	1.40	2.11	1.05	2.11	3.16
XIV., . . . . .	.7.	1.40	2.11	1.05	2.11	3.16

From the 14th zone the rates diminish as the distance increases, but the diminution is very slight.

Baggage Rates. — For each ten kilogrammes or twenty-two pounds of baggage carried one kilometer, a charge of 0.2 krentzers or 0.8 cents is made. The minimum baggage charge is ten krentzers or four cents.

By this tariff it would cost six-tenths of a cent per mile for transportation of one hundred pounds of baggage and nine-tenths of a cent per mile for transportation of 150 pounds of baggage, the amount which in this State is carried free. Except for very short distances these baggage rates are higher than those under the Hungarian system.

Upon declaration of its value baggage can further be insured at the rate of two-tenths of one per cent. for every 150 kilometers or fractional part thereof. By the payment of a similar charge the arrival of baggage on time may be insured. Thus, insurance of the safety or prompt arrival of baggage to

the value of 250 gulden or one hundred dollars for a distance not exceeding 150 kilometers, ninety-three miles, may be obtained for fifty krentzers or twenty cents. For ninety-four miles the charge would be forty cents, and the same charge would hold up to 186 miles. For 187 miles the charge would be sixty cents.

The reductions of fares accompanying the introduction of the zone system in Austria were large, but not so large as the reductions made in Hungary. The reductions in Austria in percentages were as follows : —

Ordinary trains, class III.,	. . . . .	50 per cent.
Ordinary trains, class II.,	. . . . .	33 per cent.
Ordinary trains, class I.,	. . . . .	36 per cent.
Express trains, class III.,	. . . . .	40 per cent.
Express trains, class II.,	. . . . .	25 per cent.
Express trains, class I.,	. . . . .	20 per cent.

Under the Austrian zone system all special tickets such as trip, commutation, mileage tickets, etc., have been abolished except as follows : —

First. Children from two to ten years old, and pupils of public educational institutions, travelling not more than fifty kilometers for the purpose of attending school, and furnished with proper certificates, can travel for half fare in all classes.

Second. In third class cars on passenger and mixed trains, laborers, journeymen, factory hands, apprentices and the like, both men and women, furnished with the necessary certificates from their employers and the municipal authorities, going distances not exceeding fifty kilometers, can travel for half price. The certificates are good for a calendar month, Sundays excepted.

Third. The only kind of season tickets issued are called subscription tickets. These tickets are of two descriptions : namely, yearly tickets good on all lines upon which the tariff is in force ; and yearly tickets for limited distances. These tickets can be used for all scheduled trains except the Oriental express. They are not transferable. They are issued in the name of the holder and must be signed by him and his photograph must be affixed to the ticket. The following table shows the rates for such tickets : —

	Third Class.	Second Class.	First Class.
Good on all lines, or a little over 4,000 miles of railway,	\$40 00	\$80 00	\$120 00
For 50 kilometers, or 31 miles,	18 40	27 60	36 80
For 100 kilometers, or 62 miles,	24 90	36 80	49 20
For 200 kilometers, or 124 miles, . . .	36 80	55 20	73 60

The limited distance tickets are good only for the specified distance from the station named on the ticket.

These rates for yearly tickets are remarkably low. Under them it would be as cheap for a person to buy a yearly ticket, good throughout the year on 4,000 miles of railroad, as it would to travel in the corresponding class in an express train 3,800 miles or in the corresponding class in an accommodation train 5,700 miles. So also, taking as an example the yearly ticket for 100 kilometers or 62 miles, it would be as cheap to buy one of such tickets as it would to make twenty-five trips of the same length in an express train or thirty-seven trips of the same length in an accommodation train.

Can the Zone System or any modification thereof be adopted with advantage under the conditions prevailing in this Commonwealth?

In considering the question whether the zone system or any modification of it can be adopted with advantage in this State, the conditions existing in Hungary prior to the introduction of the system and the needs and purposes of the government will be found to be instructive.

The area of Hungary is 125,000 square miles; the population, 17,000,000, or about 136 inhabitants to the square mile. The area of Massachusetts is 8,000 square miles; the population, 2,250,000, or 278 inhabitants per square mile.

In January, 1888, there were in Hungary 6,326 miles of railroad, of which about fifty per cent. was operated by the government; and the number of miles of railroad, including

both government and private lines, per square mile of territory, was .05 of a mile. In Massachusetts the number of miles of railroad at the same date was 2,000, and the average number of miles per square mile of territory was .25 of a mile.

It appears, therefore, that, as compared with Hungary, Massachusetts has, for a population twice as great per square mile, five times as much railroad per square mile. As compared with Austria, Massachusetts, for a population thirty-three per cent. greater per square mile, has 3.42 times as much railroad per square mile.

In Hungary, before the adoption of the zone system, the number of passengers carried per annum was equal to seven-tenths of the population. In Austria it was equal to twice the population. In Massachusetts the number of passengers carried is about thirty-five times the population.

Before the introduction of the zone system the average distance travelled by passengers in Hungary was $37\frac{1}{2}$ miles. In Austria the average distance travelled was about 23 miles. In Germany it is about 17 miles; and in Massachusetts, a little less than 15 miles.

The foregoing figures indicate sufficiently that the use of the railroads by the public in Hungary was far from being as general as in this State, and also that comparatively little attention had been paid to the development of short-distance traffic.

Prior to 1867 there were fifty-two separate political organizations in what now constitutes Hungary. The highways connecting these subdivisions were poor and almost impassable for nine months in the year. The traffic on the railroads was small. The people of each subdivision knew but little of the people and characteristics of the rest of their country. In 1867 these fifty-two States were brought into one governmental system. The government used the railroads as an agency to bring about this consolidation, and it has always relied upon them to strengthen and perpetuate such consolidation. It was, therefore, a principal object on the part of the government, in reforming the passenger tariff, to encourage traffic between the different parts of the kingdom, and above all to make it easy for the people to come to Buda-Pesth, the government seat.

It was this desire to bring the people of the remote parts of

the kingdom into more immediate touch with the government, to promote homogeneity and centralization, that led to the adoption of a uniform fare for all distances over 225 kilometers.

The Hungarian government had another object to accomplish. The government, and the public as well, had been practically buried under a multitudinous variety of tickets, and the intricacies of the passenger tariff had become incomprehensible to the ordinary passenger. The work of the government was laborious and expensive, while the public had to endure great inconvenience and vexatious delays.

Under the old system there were three kinds of trains and three classes of tickets for each kind of trains, so that there were nine different classes of tickets in use, where we in this State have one class only. Moreover, there was a large variety of special tickets at reduced rates, such as round-trip tickets, commutation tickets, season tickets, scholars' tickets, working-men's tickets, mileage tickets, etc. In some cases these tickets were issued for each of the nine different classes. Even in large stations it was practically impossible to have tickets of all these classes with the name of each station of destination printed upon them, and the consequence was, that, as a rule, the name of the station of destination had to be written on a ticket after it was called for. It was almost a necessity that something should be done to simplify the ticket complication. The zone system was in part the outgrowth of this necessity.

Prior to the adoption of the zone system in Austria in June, 1890, the complexity of tickets was even greater than in Hungary. There were many varieties of special tickets sold at reduced rates to meet differing circumstances and conditions. For example, there were excursion and market tickets, and also special tickets for journeymen, mechanics, servants, women with foundlings, pilgrims, etc. It has been computed that there were, in Austria, 89,122 kinds of tickets in use, and that only thirty-eight per cent. of the passengers travelled at the so-called normal rates. The people who paid the full rates were generally those who could least afford to do so. To promote convenience of administration was, therefore, both in Austria and Hungary, a chief purpose of the government in adopting the zone system.

The utmost possible simplicity would have been brought

about by adopting the postal system; namely, one uniform fare for the whole country, and only one class of transportation; or, in other words, a single uniform ticket which would do for all stations. To this extent the government did not and could not go. Changes were, nevertheless, adopted, which made the tariff and ticket system much more simple.

First. The practice of issuing three classes of tickets for each of three kinds of trains was discontinued. The train service was divided into two kinds only; three classes of tickets being issued, as before, but only for each of these two kinds.

Second. The round-trip, excursion, commutation, mileage, workmen's tickets, etc., were, to a large extent, abolished.

Third. Both the passenger tariff and the issue of tickets were simplified by adopting the zone system; or, in other words, by adopting, for passenger-tariff purposes, larger units of distance than those previously in use.

The two neighborhood fares and the fourteen zone fares make only sixteen different rates of fare for each of the six classes of transportation. Formerly the fare, as in this country, was specially computed from each town to every other town.

The adoption of longer units of distance also rendered it possible to simplify the issue of tickets, and this possibility has, to a limited extent, been availed of. Six classes of tickets for each of fourteen zones make eighty-four kinds of tickets. To these must be added three classes of tickets for use in neighborhood traffic to the first station, and three classes of tickets to the second station from the point of departure, or ninety kinds of tickets in all.

The sale of this number of different kinds of tickets, specifying simply the point of departure and the zone into which the passenger desires to go, would have made up a very simple system, but the Hungarian government did not fully avail itself of this opportunity. On Blanko or coupon tickets the government still requires the name of the place of destination, as well as the name of the place of departure, to be inserted. It is only on a simpler style of ticket, sold at small offices, that the name of the town of destination is not given.

It is necessary, for the correct determination of the amount and character of transportation required, to know, not simply how many passengers come from and go to all the towns and

cities within a given zone, but how many passengers come from and go to each town or city. Under our system this information is gained from the tickets themselves. The Blanko ticket covers only a portion of the field and the incomplete information furnished by it is untrustworthy, because a person in purchasing a Blanko ticket would be likely to give as his point of destination the most distant stopping place in the zone to which he was going. Evidently the Hungarian tickets will not furnish locality statistics of passenger traffic. This much-needed information can, however, be obtained in other ways, for instance, by not taking up the tickets until the passenger passes through the gate at his stopping place.

Turning now to this State it will be found that the conditions which led to the adoption of the zone system in Hungary and in Austria do not here exist.

I. It is not necessary, in order to centralize and strengthen the government or to promote homogeneity, to give to those passengers who travel long distances free transportation for a portion of their journey. In a State shaped as ours is, with some systems of railroad running north and south and others east and west, the adoption of the plan of making no charge for travel beyond a certain number of miles would be unequal in its operation upon the different railroads, and would be objectionable for that reason, even if it were equitable so far as the public is concerned. Such an arrangement is, however, not equitable. It costs more to carry a passenger 200 miles than it does to carry him 100 miles, not only because the actual expenses of operation are greater but also because the longer the distance the greater is the construction account upon which a fair rate of interest or profit is to be provided for. Where one set of passengers gets service for less than it costs, another set of passengers must make up the deficit by paying for more than they get.

Numerous instances, especially in the freight service, exist in this country in which, by reason of competition and the long and short haul principle, a condition of affairs is brought about similar to the fourteenth-zone feature of the Hungarian system. For instance: Suppose a competitive point 200 miles from a trade centre, and that the fare to that point, by reason of the competition, has been brought down to the regular fare

for a considerably less distance; for instance, 140 miles. In such cases the fare from the trade centre to all points between 140 and 200 miles distant would generally be the same. Such a condition of affairs is not regarded as equitable, but rather as an inequitable result of competition.

II. The adoption of the zone system in this State is not forced upon us, as it was upon the Hungarian government, by any necessity for simplifying the issue of tickets. Instead of having three classes of tickets for each of three kinds of trains, we have practically only one class of tickets, good on all trains. For the same number of stations, we have only one-ninth as many tickets as they had in Hungary before the zone system was adopted. In operating our present system the corporations experience no difficulties of which they complain, and the public experiences no delay or inconvenience.

In changing to the zone system, the Hungarian government availed itself of the opportunity to abolish a large number of special tickets, such as return tickets, trip tickets, season tickets, workingmen's tickets, etc.; but this action was no essential outgrowth of the adoption of the zone system. There is nothing in the zone system which takes the place of these tickets. In fact, it was not the adoption of the zone system, but the great reduction of fares, which enabled the government to get rid of so many special tickets. This reduction of fares diminished the demand for such tickets and therefore facilitated their abolition.

The argument which appears to have been used with reference to the abolition of these special tickets was that such tickets made special rates for special classes in the community: that, on the one hand, the rich man was favored, because he was able to buy trip and season tickets and could thereby get his transportation cheaper than the man who could only afford to buy a single ticket; while, on the other hand, certain selected classes of people of limited means were specially favored on account of their poverty. For instance, the workingman, living in the country but doing business in a city, could get transportation at rates lower than those granted to his equally needy neighbors. Especially was objection raised that, if tickets were to be issued to workingmen who desired to go to the city each day

to work, tickets at similar rates ought to be issued to the peasants and the farmers who might desire to go each day to the city with the produce of their farms or their gardens.

There was a constant demand for an extension of special rates to new classes in the community, and it seemed that the special-ticket system might soon be carried to such extremes that every man, woman and child would be rated according to his or her circumstances and condition. Upon the introduction of the zone system, the government not only called a halt with reference to the further introduction of special tickets, but materially reduced their number. Such tickets were not, however, in all cases abolished.

So far as these special tickets exist in this State, they are founded on the general principle that the person who wishes to buy wholesale ought to be able to purchase at lower rates than one who buys at retail. This is a sound principle, and the conviction of its justice is firmly fixed in the minds of the people. With reference to the workingmen's ticket and the school children's ticket, undoubtedly another consideration is involved, and that is a consideration of the circumstances of the purchaser. So far as this consideration affects the price of the ticket it may not be strictly defensible, but it is safe to say that these tickets are not likely to be abolished.

III. The adoption of the zone system in this State is not needed for the purpose of making the passenger tariffs simple and uniform. With a mile as a unit of distance, a tariff can be made practically as simple as with a larger unit of distance. The only difference is that the smaller the unit of distance the larger is the number by which the rate of fare per unit of distance must be multiplied. So far as uniformity is concerned, that can be secured as well under our system as under the zone system. Uniformity is not necessary under the zone system, as is shown by the fact that the Austrian and Hungarian systems are different; and, still further, by the fact that in the Hungarian system a uniform rate basis is not adhered to. In both systems the unit of distance varies in size in the respective zones.

It appears, therefore, that the special conditions which led to the adoption of the zone system in Hungary and in Austria do not exist in this State.

The next question is whether the system has inherent merits of general value which render its adoption desirable.

It must be remembered that although the introduction of the zone system, both in Austria and in Hungary, was accompanied by a very large reduction in the average rate of fare, this reduction was simply a concomitant of the introduction of the system. It was not an essential part of the system. Fares can be reduced as well under our system as under the zone system. The only essential characteristic of a zone system is that the unit of distance adopted in determining rates is a larger unit of distance than that commonly used; namely, a kilometer or a mile. In the Hungarian and the Austrian zone systems the unit of distance is not only larger than the ordinary unit but it is also a variable unit. In the Austrian system it varies in size from ten to fifty kilometers. In the Hungarian system it varies in size from fifteen to over five hundred kilometers.

Nearly fifty years ago William Galt, in England, advocated the adoption on railroads of a uniform fare without regard to distance, thus making railroad transportation conform to the postal system. From that time to the present, various reformers in various countries have urged the adoption of the postal system, or some modification of it, in railroad service. The postal system includes the whole State within the limits of a single zone. The advocacy of the postal system is based on the claim that to carry a person a long distance costs but little more than to carry him a short distance, and that fixing the fare at a rate, which would be reasonable for all short distances, would so increase the traffic that the receipts of the railroads from the greater number of passengers would not only cover present expenses of operation with a fair margin of profit on the investment, but would also cover such increase of expenses as might accompany the transportation of greatly increased traffic.

The Hungarian system, so far as concerns all distances beyond 225 kilometers, or 140 miles, has the characteristics of the postal system, and this feature of the Hungarian system has already been commented upon. With this possible exception, however, the Hungarian and the Austrian zone systems are not based upon the principle of the postal system. Rather are they based upon the principle of charging according to distance.

Careful investigation has not led to the discovery of any reason for the adoption of the zone system, except that it contributes to simplicity in the issue of tickets. There is, to be sure, a general impression prevailing that the zone system is to be credited with having produced, in Austria and Hungary, a very great increase in the amount of railroad travel. This impression is certainly an erroneous one. The increase in passenger traffic in Austria and Hungary which followed the introduction of the zone system, and which undoubtedly has been very great, cannot be accounted for by the fact that the unit of distance is longer than that formerly in use, or by the greater simplicity of the ticket system. The increase in traffic is accounted for and is, in fact, the natural result of a material reduction in fares; which reduction in fares, as has been said, could be made as well under the system in use in this State as under a zone system.

Aside from the fact that the zone system is more convenient for those managing railroads, it seems to have little or nothing to commend it for adoption in this State. It is practically necessary, in some cases, in railroad service, as it is generally necessary in postal and street railway service, to charge a uniform rate for services differing in amount and in value; but a uniform rate, in such cases, is not charged because a uniform rate is strictly equitable, but because of the practical impossibility of administration with rates based upon distance. Such discriminations, as a rule, are small in amount, and are excusable as a matter of necessity. Although a fare based upon distance, with a mile as a unit, may not be an accurate representation of the value of the service rendered, it is both a more accurate and a more equitable representation of such value than a fare based upon a largely increased unit of distance. Under the mileage system it frequently happens that one passenger has to pay more in proportion for the service rendered than his neighbor in an adjoining town; but the smaller the unit of distance the less is the inequality, and when the unit of distance is a mile and the difference between two neighboring stations is only one or two cents, the inequality is much less objectionable than when, owing to a larger unit of distance, the difference in fares between the same places amounts to five or ten times as much.

Under the Hungarian system, a person who wishes to go to a town sixteen miles from the point of departure must pay the same fare as the person who wishes to go to a town twenty-five miles from the point of departure; and the fare which he pays is twice that which he would have to pay, if the town to which he was going was only fifteen miles from the point of departure, thereby coming within the limits of the first zone.

To give an example: On the Boston & Albany Railroad, for passengers from Boston, the town of Wellesley would fall within the first zone of the Hungarian system; while the town of Natick, less than three miles beyond Wellesley, would fall within the second zone, and under the Hungarian system the fare to Natick would be twice the fare to Wellesley. Then there would be no increase in the fare between Natick and Ashland; while the fare to Cordaville, which would be in the third zone, would be computed for three units of distance: that is, it would be fifty per cent. more than the fare to Ashland. North Grafton would be within the fourth zone, and the fare to that place would be for four units of distance; while Worcester, six miles beyond North Grafton, would be in the fifth zone, and the fare to that city would be for five units of distance.

These examples will suffice to show that the adoption of a unit of distance materially larger than the mile, though convenient for railway management, fails to fulfil reasonable demands of justice. So far as the traffic of each station is concerned, all those towns in the first half of its arbitrary zones would be discriminated against, while the discrimination would be in favor of all towns in the last half of its zones. Such discriminations would be greatest between adjoining towns on opposite sides of the zone lines, and the amount of discrimination would depend upon the size of the zone, or rather of the zone increase in fare. It seems unnecessary to further comment on the unfairness and the inexpediency of a system under which the fare does not rise with the distance, until the distance has increased sufficiently to justify an addition to the fare of sixteen cents, which addition is then made in a lump.

Prof. Arthur T. Hadley, in an article in the "Forum" of April, 1891, says:—

"The zone system in itself amounts to very little. It simply substitutes a longer unit of charge for a shorter one. It means charging

ten cents for every ten miles or fraction thereof, instead of one cent for every mile or fraction thereof. It enables the ticket agent to keep fewer kinds of tickets in stock, and thus gives a slight advantage in railroad economy. Whether that advantage is sufficient to make up for the arbitrary inequality of treatment between different zones, whereby points just within the limit are favored and those just without the limit are discriminated against, each railroad or each community must settle for itself.

"The importance of the zone system in Austria and in Hungary lies in the fact that its adoption was accompanied by a great reduction in rates. . . .

"The use of railroads under the new system, though vastly greater than it was before, is vastly less than that of a well-managed American road at American rates."

It may be urged that, although the zone system results in discriminations, the net result of the system is equitable, because each point of departure is the centre of its own zones and therefore the adverse discriminations to which any town may be subject will be balanced by other discriminations in its favor. This would be so, if the amount of passenger traffic of every town throughout the State was the same and the stations were placed at regular intervals. As a matter of fact, however, the passenger and freight traffic of the State gravitates to certain trade centres, the most important of which is Boston.

There are in this State about one thousand stations. If the traffic were evenly distributed the business of each of these stations would be one one-thousandth of the whole, and in such case the favorable and the adverse discriminations resulting from the zone system would balance each other.

The actual condition of affairs is, however, far different. Passenger traffic to and from Boston is 28 per cent. of the whole passenger traffic of the State; or, in other words, 280 times as much as it would be if the passenger traffic were evenly distributed among all the stations. Under such circumstances it is evident that no balancing of favorable and adverse discriminations would take place.

The zone system is objectionable because it works discriminations which are arbitrary, unnecessary, unreasonable and unjust.

Comparison of Fares.

The following table, computed from a table given in the Archiv für Eisenbahnwesen for 1891, gives a general idea of the relations which the rates of fare in different countries bear to each other.

	SINGLE FARE, IN CENTS PER MILE.				Baggage per 100 Pounds.	
	I. Class.	II. Class.	III. Class.	IV. Class.		
England (all trains), .	4.23	3.00	2.11	-	1-30 m., . . \$0 51 30-50 m., . . 1 02 50-150 m., . . 2 04 150-300 m., . . 3 06 over 300 m., . . 4 08	I. Class 130 lbs. free. II. Class 110 lbs. free. III. Class 66 lbs. free.
France (express and accommodation), .	3.78	2.84	2.08	-	0.77 cts. per mile.	66 lbs. free baggage.
Belgium State roads:						
Accommodation, .	2.32	1.74	1.16	-		
Express, .	2.9	2.18	1.45	-		No free baggage.
Netherlands State roads (all trains):						
Up to 31 miles, .	3.26	2.61	1.63	-	0.42 cts. per mile plus 16 cts. for checking.	
31 to 62 miles, .	2.51	2.09	1.30	-		
62 to 93 miles, .	2.28	1.83	1.14	-		
93 to 124 miles, .	2.02	1.70	1.06	-		
Over 124 miles, .	1.96	1.57	0.98	-		
Prussian State roads:						
Accommodation, .	3.07	2.30	1.54	0.77		55 lbs. free baggage.
Express, .	3.46	2.56	1.75	-		
Swedish State roads:						
Accommodation, .	3.01	2.26	1.51	-	0.38 cts. per mile.	55 lbs. free baggage.
Express, .	3.66	2.58	1.72	-		
Russia:						
Accommodation, .	2.58	1.94	1.08	-	3.88 cts. per mile.	35 lbs. free baggage.
Italian roads:						
Accommodation, .	3.47	2.43	1.56	-		
Express, .	3.82	2.68	1.73	-		No free baggage.

By comparing the rates given in the foregoing table with the average Hungarian and Austrian rates heretofore given, it will be found that the Hungarian and Austrian rates are the lowest of all.

In Massachusetts the average fare per mile received for all kinds of tickets is	1.83 cents.
In the New England States the average fare per mile received for all kinds of tickets is	1.912 "
In the United States the average fare per mile received for all kinds of tickets is,	2.167 "

In Massachusetts the average rate for single tickets good on any train, express as well as accommodation, with 150 pounds of baggage free, may fairly be said to be two and one-half cents per mile.

First-class passengers on express trains in Hungary pay on the average two and one-half cents per mile for distances less than 140 miles.

The accommodations furnished such passengers are certainly not superior to those furnished on our express trains. Passengers on our express trains can move about with freedom, can change to a smoking car at pleasure, and have other comforts and conveniences unknown in European railroad travel.

The average extra fare charged in this State for parlor or sleeping car accommodations is one-half cent per mile. Such accommodations are superior to those furnished first-class passengers on express trains in Hungary.

In making these comparisons it must be remembered that in Hungary no baggage is carried free. Thus, for 150 pounds of baggage, which amount is carried free in this State, a passenger in Hungary for a trip over 62.1 miles in length would have to pay eighty cents. This charge would be equal to one cent per mile additional for a trip of eighty miles, one-half cent per mile additional for a trip of 160 miles, or one-quarter of a cent per mile for a trip of 320 miles.

For distances greater than 140 miles the rate of fare per mile in Hungary decreases with the increase in distance. Thus, the express, first-class fare from Buda-Pesth to Kronstadt, 457 miles, is \$3.84, or 0.84 cents per mile. With 150 pounds of baggage, the fare would be one cent per mile.

In making comparisons between the Hungarian and the Massachusetts passenger rates, it must be borne in mind that no statistics are yet obtainable which demonstrate whether the Hungarian railroads, under the present rates, will be self-sustaining. In making their estimates upon this point the

OLD COLONY RAILROAD.

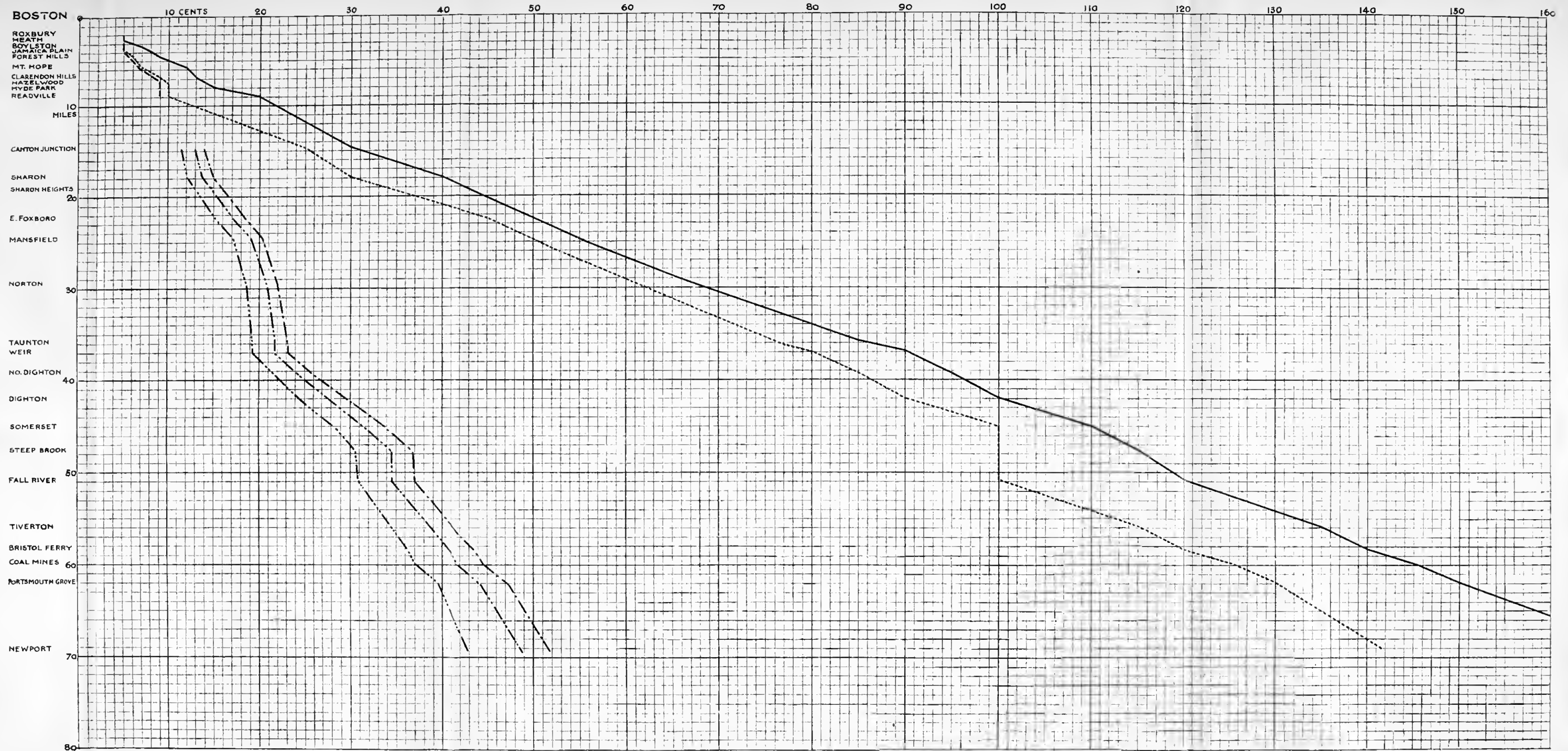
BOSTON TO PROVIDENCE. No 8.



OLD COLONY RAILROAD.

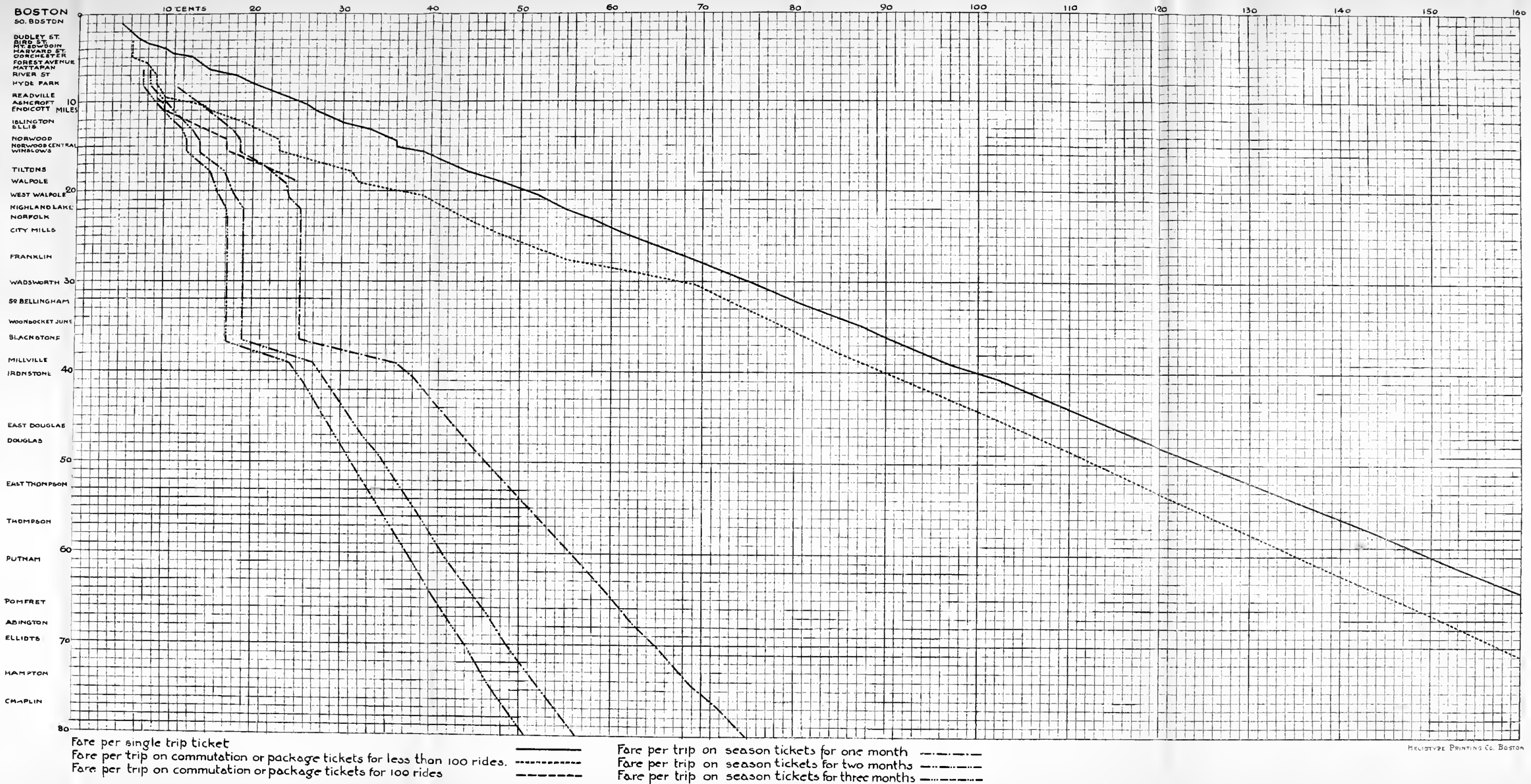
BOSTON TO NEWPORT.

No 7.



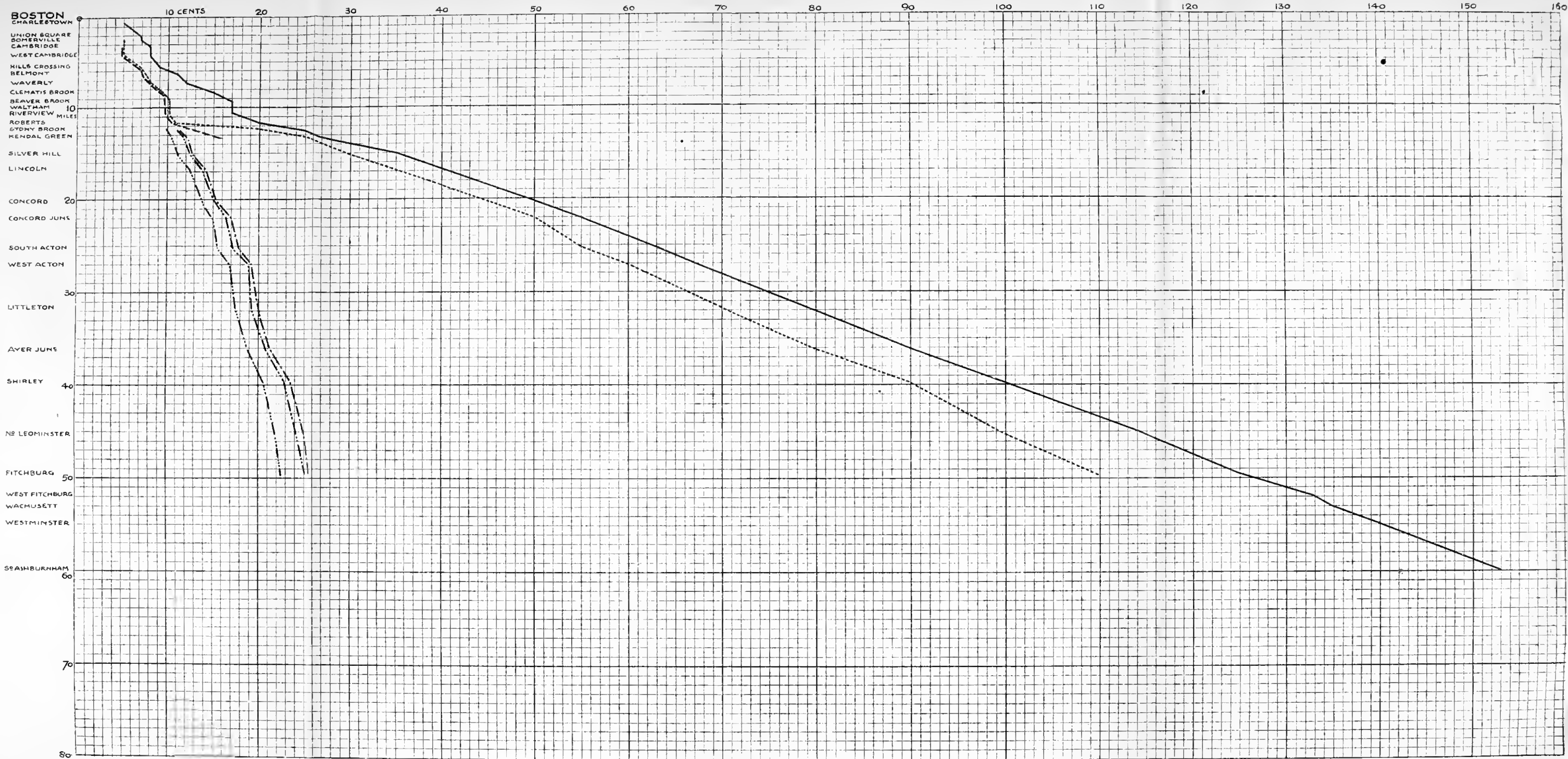
NEW YORK AND NEW ENGLAND RAILROAD.

Nº 6.



FITCHBURG RAILROAD.

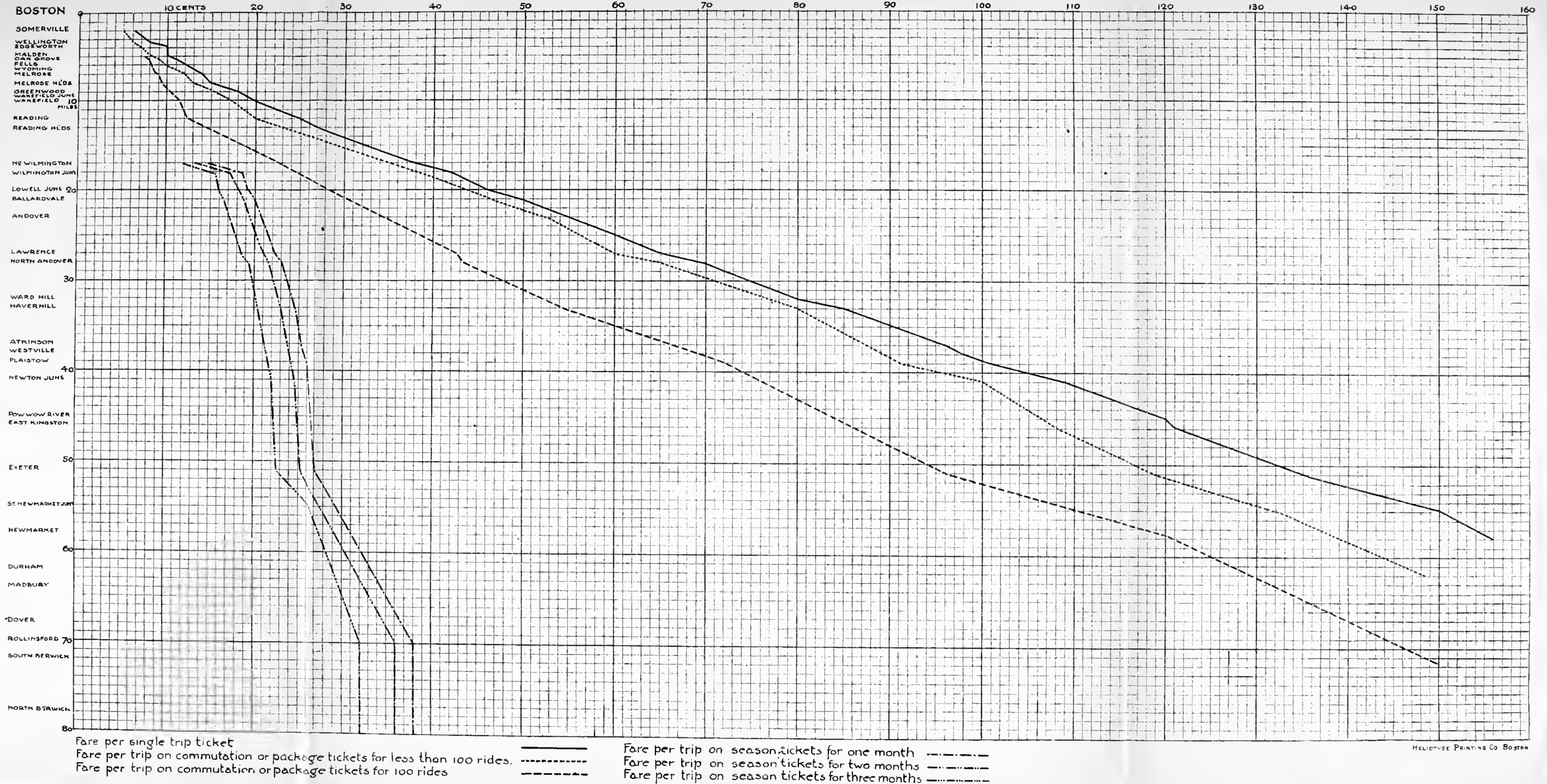
Nº 5.



Fare per single trip ticket
Fare per trip on commutation or package tickets for less than 100 rides.
Fare per trip on commutation or package tickets for 100 rides
Fare per trip on season tickets for one month
Fare per trip on season tickets for two months
Fare per trip on season tickets for three months

BOSTON AND MAINE RAILROAD.

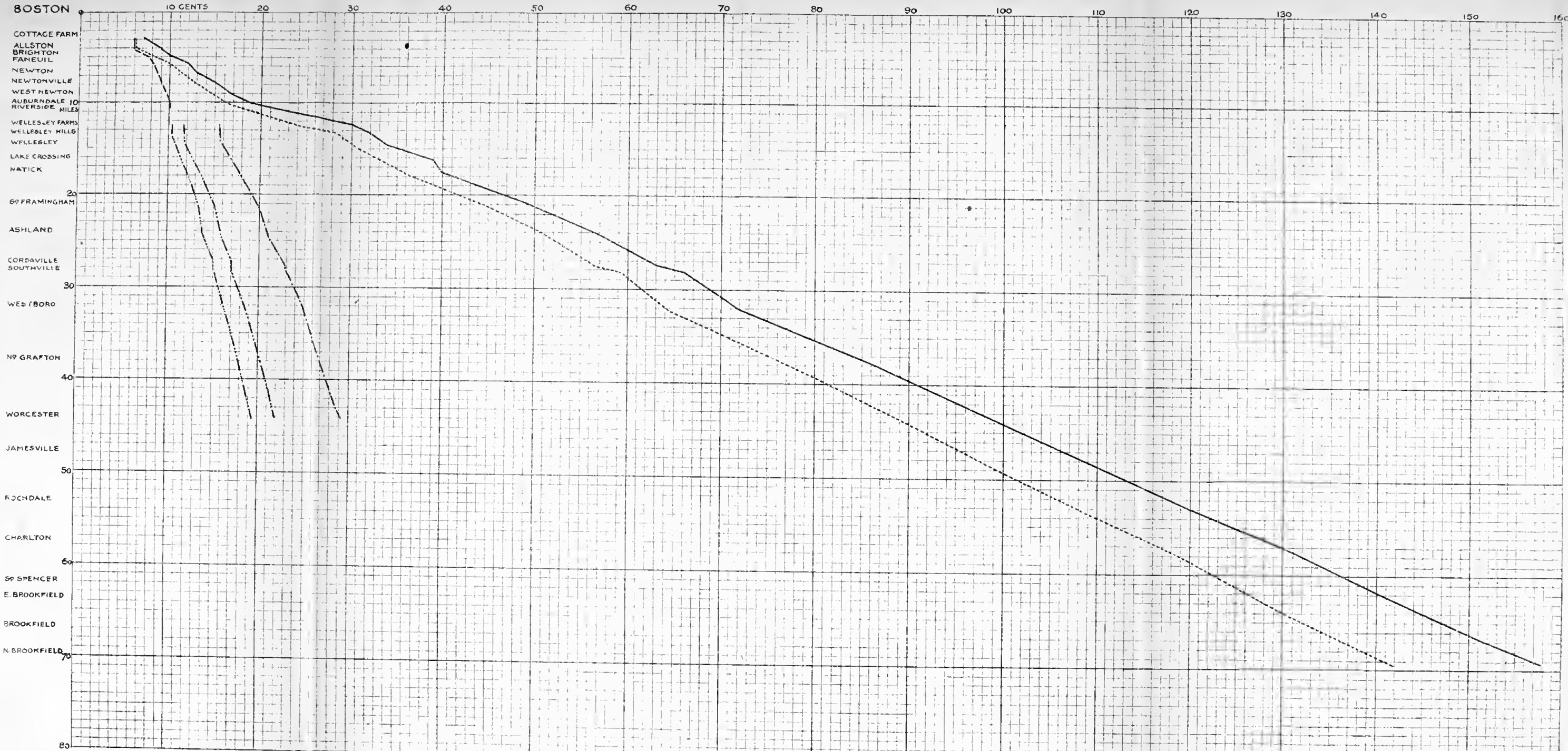
No 4.





BOSTON AND ALBANY RAILROAD.

No 3.



Fare per single trip ticket
Fare per trip on commutation or package tickets for less than 100 rides
Fare per trip on commutation or package tickets for 100 rides
Fare per trip on season tickets for one month
Fare per trip on season tickets for two months
Fare per trip on season tickets for three months



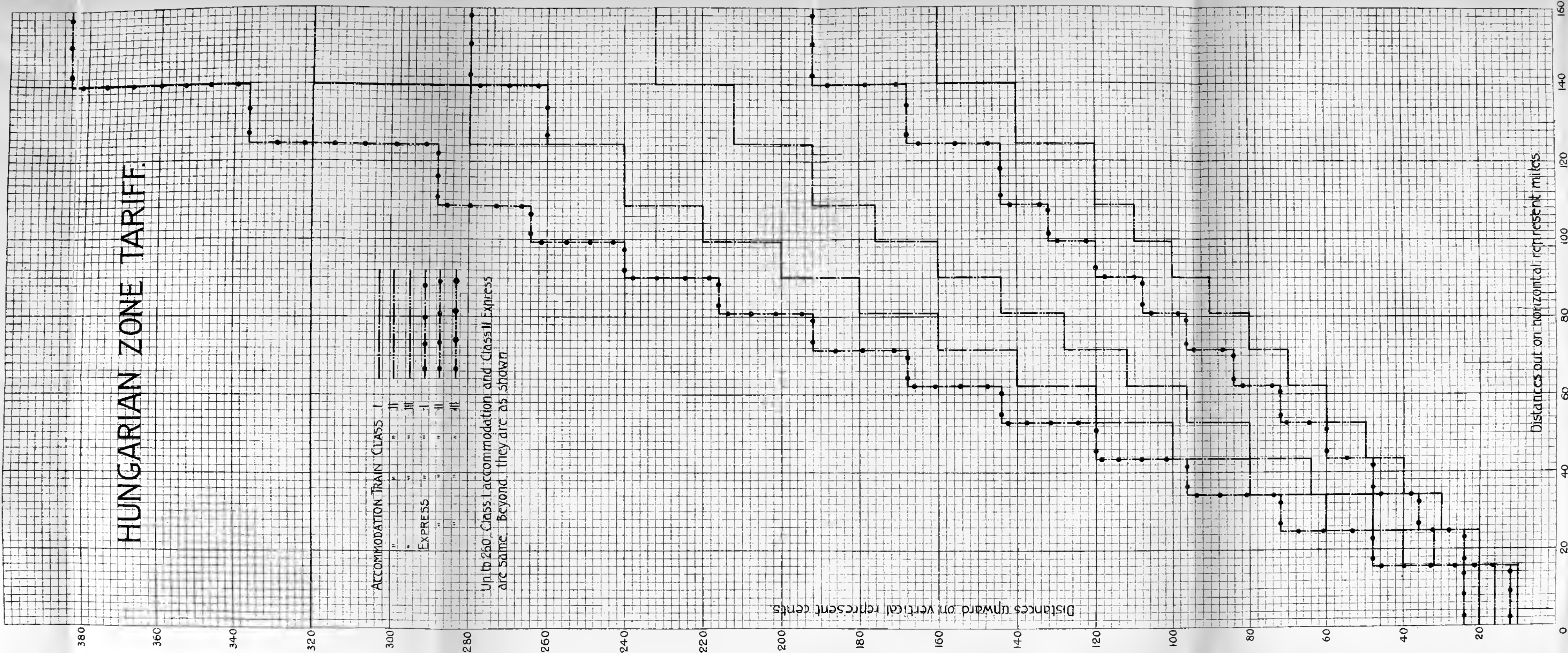
HUNGARIAN ZONE TARIFF.

ACCOMMODATION TRAIN CLASS	
I	—
II	—
III	—
EXPRESS	—
I	—
II	—
III	—

Up to 260, Class I accommodation and Class II Express are same. Beyond, they are as shown

Distances upward on vertical represent cents.

Distances out on horizontal represent miles.



authorities of continental Europe disagree; but the general impression seems to be that, in spite of the great increase in traffic due to the reductions in rates, the financial results will be unsatisfactory.

In order to facilitate the comparison of the Hungarian with the Massachusetts rates, both with reference to neighborhood and other traffic, diagrams of fares under the respective systems are herewith submitted. The fares under the Hungarian zone system, plotted on cross-section paper, show a series of steps, or rather a series of horizontal lines of lengths corresponding to the width of the respective zones, each succeeding line being on a higher level than its predecessor. So, too, the mileage or kilometer system would be correctly represented on such paper by a series of shorter horizontal lines of uniform length, the steps being simply on a smaller scale. These steps are so short in the mileage system that in plotting the mileage diagrams they have been disregarded. With reference to the diagram of Hungarian fares, it must be remembered that for all distances above 140 miles the fare is the same.

To represent the fares on Massachusetts railroads the five main systems running out of Boston have been selected, and Boston is used as the starting point for the special purpose of showing the fares for its suburban business. In plotting the fares on Massachusetts railroads for one-month, two-months and three-months tickets, that fare per trip is shown which would be the cost per trip if the passenger used his ticket for the full number of trips permissible.

The diagrams embody a great deal of information. Especially will those relating to Massachusetts railroads repay careful examination.

For the first eight months of operation under the zone tariff the passenger traffic in Hungary increased 169 per cent. over the corresponding months for the preceding year; and it has been estimated that, for the same period, neighborhood traffic increased 1,600 per cent. This enormous increase of neighborhood traffic has particularly directed attention to the Hungarian zone system as having special merit in its treatment of short-distance traffic, and some writers on this side of the water have urged the adoption of the system as a means of developing that traffic in this country. In making comparisons between

our rates for neighborhood or other traffic and those of Hungary, the rates for third-class on ordinary, mixed and omnibus trains should not be used. Baedeker states that the third-class cars in such trains are "tolerably clean," but it is safe to say that they are not such as our citizens would be willing to put up with. Prof. Hadley expresses the opinion that no rates, however low, would induce an American to be content with Austrian third-class accommodations.

It is believed that the accommodations furnished passengers on our accommodation trains, so called, are equal to, and in some respects superior to, those furnished to first-class passengers on Hungarian ordinary, mixed and omnibus trains; but it is certainly clear that passengers on our accommodation trains have accommodations at least equal to those furnished in Hungary for second-class passengers on such trains. Under the Hungarian tariff the fare on these trains for second-class passengers to the first station is six cents; to the second station, nine cents; and for every other station within fifteen and one-half miles, sixteen cents. It will be noticed that the fare to the first and second station is fixed without regard to distance. In fact, the fare between any station and the first or second station from it would, under the Hungarian system, be increased by creating an intermediate station.

In thinly settled districts, where stations are several miles apart, the Hungarian fares for second-class passengers for this neighborhood traffic would be less than our fares; but where the stations are close together, as they are in the vicinity of large cities, the fares to stations beyond the first and second stations, up to a distance of six or eight miles from the point of departure, would be greater than the fares charged in this State, while for the rest of the zone the fares would be less.

Thus, for all stations within seven or eight miles of Boston, except the first and second stations, the fare for a single trip under the regular Hungarian tariff for second-class passengers on ordinary, mixed and omnibus trains, namely, sixteen cents, would be greater than the fare actually charged; while the fare to all stations between eight and fifteen and a half miles from Boston would be less. The amount of traffic, however, furnished by stations within eight miles from the city is greater

than the amount of traffic furnished by stations between eight and fifteen and a half miles from the city.

So far, therefore, as concerns single-ticket fares between Boston and its suburban stations within the limits of the first Hungarian zone, if every passenger should pay the rate of fare charged in Hungary for a second-class ticket on ordinary or mixed trains, the number of passengers whose fares would be increased would be greater than the number of passengers whose fares would be diminished.

Further, in our suburban traffic, a large portion of the passengers use trip or season tickets which are sold at greatly reduced prices, as fully shown in the diagrams.

The following statement relates to the business of the Boston & Albany, Boston & Maine, Fitchburg, New York & New England and Old Colony systems, being the five main Boston lines, for the year ending June 30, 1891:—

Revenue actually received from passenger traffic between Boston and stations within 15½ miles,	\$3,248,752.60
Estimated revenue for same traffic, supposing each passenger to have paid the regular Hungarian rates for second-class passage on ordinary or mixed trains, . . .	\$4,924,016.08
Excess of estimated revenue on basis of Hungarian second-class ordinary train rates over actual revenue, . . .	\$1,675,263.48
Percentage of such excess to actual passenger earnings within 15½ mile limit,	51.57

Inasmuch as the Hungarian second-class fares on ordinary trains are fifty per cent. higher than the third-class fares on such trains, it appears from the foregoing estimates that the actual average fare paid by passengers between Boston and stations within the limit of fifteen and a half miles, on the roads in question, is practically the same as the lowest Hungarian single-ticket rate for stations within the same limits; or, in other words, practically the same as the normal Hungarian rate for third-class tickets on ordinary mixed or omnibus trains.

The foregoing estimates of revenue under the Hungarian system have been made on the basis of single tickets; but, as a matter of fact, special rates are given for the suburbs of Buda-Pesth, and the comparison of the amount actually received for the Boston suburban traffic should, perhaps, be

compared with the special Buda-Pesth rates rather than with the regular tariff. An examination of the table of fares for single tickets between Buda-Pesth and suburban stations, heretofore given, will show that when a return ticket is bought, the fare is from twenty to fifty per cent. below the normal fare. An examination of the table of fares for thirty-trip and sixty-trip tickets in the Buda-Pesth suburban district will show that the percentage of reduction on such tickets from the general tariff rate is as follows:—

NAME OF STATION.	THIRTY-TRIP TICKETS. CLASS.			SIXTY-TRIP TICKETS. CLASS.		
	III.	II.	I.	III.	II.	I.
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Kobanya,	56	64	43	64	66	46
Pécel,	42	47	24	62	50	28
Török-Bálint,						
Budafok,						
Erzsébetfalva,						
Maglód,	55	55	55	60	62	58
Gödöllő,						
Bia-Torbágy,						
Sily-Sáp,						
Dunavarsány,	52	52	52	55	55	55
Besynő,						
Herczeghalom,						
Erd,						
Szecső,	40	40	40	46	50	46
Laczháza,						
Aszód,						
Bicske,						
Eresi,	36	36	36	40	40	40
Dömsöd,						
Nagy-Káta,						

No statistics are as yet obtainable as to the extent to which the Buda-Pesth suburban trip tickets are used, nor as to the average rate of fare from the sale of all classes of tickets for the Buda-Pesth suburban business. Comparisons between the Buda-Pesth and Boston suburban rates cannot therefore be made with accuracy. Inasmuch as the estimated receipts for the present Boston suburban traffic, on the basis of each passenger paying the normal Hungarian fare for single tickets for second-class passage on ordinary trains, exceed the actual receipts by over 51 per cent., it seems safe to state that, if rates for third-class passage are omitted from the problem, and if allowance

is made on the one hand for the reductions in fares made in the case of the Buda-Pesth suburban business, and, on the other hand, proper additions are made for the higher fares charged for first-class passengers on ordinary trains and for first and second class passengers on express trains, the average Buda-Pesth suburban rates will not be found to be below the average Boston suburban rates within the limit of fifteen and one-half miles.

In making the foregoing estimates it has been assumed that the Boston suburban passenger traffic within the fifteen and one-half mile limit would remain, under the Hungarian rates, as large as it now is. This assumption may not be justified for the reason that in some cases the rate of fare to stations near Boston would be increased by the Buda-Pesth suburban tariff, while these are the very stations for the business of which the steam railroads are subject to street railway competition.

The importance of the Boston suburban traffic within the fifteen and one-half mile limit is shown by the following figures : —

Total passenger revenue in this and other States of the five main systems centring in Boston,	\$20,189,661.01
Revenue received from passenger traffic between Boston and stations within 15½ miles,	\$3,248,752.60
Percentage of actual revenue within 15½ miles limit to whole revenue,	16.09
Total number of passengers carried by said railroads in this and other States,	79,973,273
Total passenger traffic of said railroads between Boston and stations within 15½ miles,	33,270,387
Percentage of Boston suburban passenger traffic within 15½ mile limit to total passenger traffic within and without the State,	41.62

Before the adoption of the zone system the number of passengers carried in Hungary per annum was equal to .7 of the population. As a consequence of the reduction of rates which accompanied the introduction of the zone system, it is probable that the number of passengers carried is now nearly three times as great; so that the total number of passengers now carried by the Hungarian roads in the whole country is probably about twice as great as the population. Certainly such total does not exceed three times the population, but the number of passengers between Boston and stations within the fifteen and one-half

mile limit last year was 33,270,387, which is a number more than fourteen times as great as the total population of the State. In the face of such figures the surmise that the Hungarian zone system is more favorable to the development of suburban traffic than the methods adopted by our railroads is unwarranted.

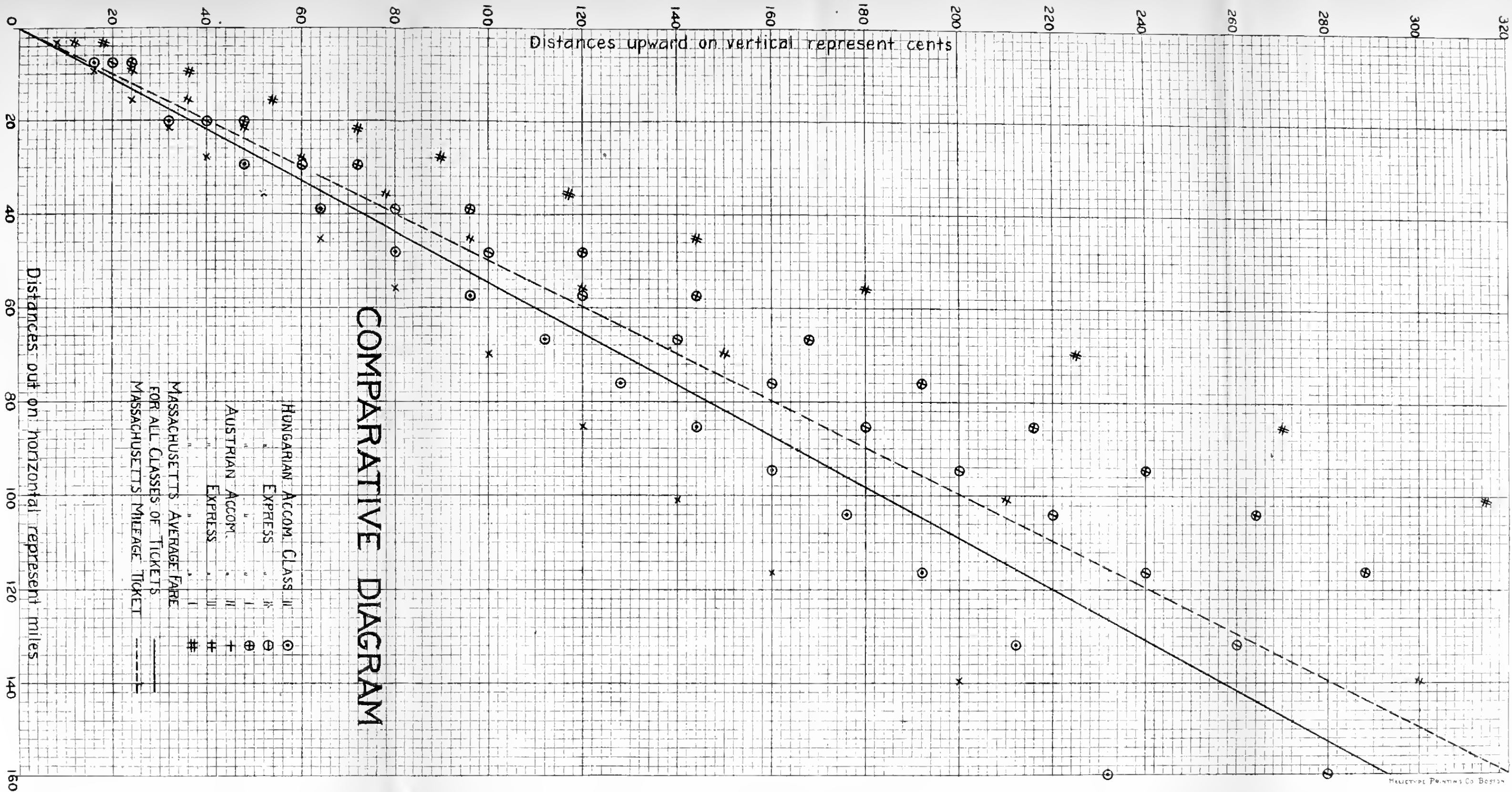
In order to facilitate a general comparison of the Austrian, the Hungarian and the Massachusetts rates a comparative diagram has been prepared. It is evident that if traffic were evenly distributed, the same receipts would be obtained from a zone system as from a mileage system, when the lines representing the mileage system cross each horizontal line representing the zone system at its middle point. In the comparative diagram, therefore, the fare for the middle point in each zone is indicated.

Under the Austrian and Hungarian systems, the towns within a given zone, nearer to the point of departure than the middle of said zone, would pay more than they would under a mileage tariff represented by a line crossing said zone at its middle point, and the towns on the farther side of said middle point would pay less.

In examining the diagram it must be remembered that under the Hungarian system the fare does not increase beyond 140 miles. The indicators for such system on the 160 mile line therefore show the fare for all distances over 140 miles. As the best means of comparing the Hungarian and Austrian rates with Massachusetts rates, a line is plotted showing the two cent per mile mileage ticket rate, and also a line showing the average fare per mile for all classes of tickets on roads reporting to the Board. This average rate of fare is 1.83 cents per mile.

Both under the Hungarian and Austrian systems the fare for first-class passage on accommodation trains is, with few unimportant exceptions, the same as the fare for second-class passage on express trains.

It will be seen that the Austrian second-class accommodation train fares are lower than the Hungarian second-class accommodation train fares; that the first-class Austrian accommodation train fare, and its equivalent the second-class express train fare, are very nearly the same as the corresponding fares



on the Hungarian railroads; while the first-class Austrian express train fare is higher than the first-class Hungarian express train fare. The variation in fares between the different classes on the Austrian railroads is greater than the variation in fares on the Hungarian railroads. The Austrian railroads have the highest and the lowest fares. No figures are yet obtainable showing the average rate of fare for all classes of tickets on the Austrian and Hungarian roads.

In comparing the Austrian and Hungarian rates with those in Massachusetts various considerations should not be lost sight of.

First. As a rule, the Massachusetts roads give better and more frequent service than the Hungarian roads. The following is an extract from Prof. Arthur T. Hadley's paper in "The Forum" of April, 1891:—

Massachusetts has only about one-fourth the population of Hungary, yet the railroads of Massachusetts carry seven times as many passengers as those of Hungary. To do this, they furnish an enormously larger number of trains, and at some points their tracks and stations are already so crowded that an increased use would not be accompanied by increased economy to the road, even at the same rates of fare. Not only are the Hungarian demands as to speed and quality of service less exacting than those of Massachusetts, but the Hungarian problems of operation are much simpler. * * * They have been able to make the changes which they have made, not because they are in advance of us in methods of operation, but because they are immeasurably behind us in the demands which their people make upon railroads and in the services which those railroads render, or are required to render.

Second. The average rate of speed of trains in Massachusetts is higher than the average rate of speed in Hungary.

The five main lines running to Boston report their average rate of speed as follows:—

RAILROAD.	ACCOMMODATION.		Express.
	Within Sub-urban Limits.	Beyond Sub-urban Limits.	
	<i>Miles per Hour.</i>	<i>Miles per Hour.</i>	<i>Miles per Hour.</i>
Boston & Albany,	20	26	43
Boston & Maine,	12	27	32
Fitchburg,	30	32	35
New York & New England, .	18½	31½	38
Old Colony (Central Division), .	24	25	35
Old Colony (Providence Division),	23	33	42

From the foregoing table it appears that the average rate of speed for these five roads is as follows : —

Accommodation trains within suburban limits,	22
Accommodation trains beyond suburban limits,	29
Express trains,	37

In Baedeker, the statement is made that the speed of trains in Hungary seldom exceeds 25 miles per hour.

In the Archiv für Eisenbahnwesen, 1891, it is stated that the average rate of speed of express trains in Austria-Hungary is 44.9 kilometers per hour, or 28 miles.

Third. Both in Austria and in Hungary a passenger having any baggage other than that which he can carry in his hand is obliged to pay extra therefor. From the report of Julius Goldschmidt, consul-general at Vienna, in regard to the commerce and industries of Austria-Hungary, contained in the reports from the consuls of the United States, No. 131, August, 1891, it appears that the receipts for transportation of baggage in Hungary in the year 1889-90 were equal to five per cent. of the total receipts from passenger traffic.

Fourth. The wages of labor in Austria-Hungary are about one-third, certainly less than one-half, of those paid in Massachusetts.

The following table shows the average wages per annum paid certain classes of employees, in the United States, in the New England States, in Great Britain, in Prussia and in Hungary. The wages paid in the United States, the New England States and in Great Britain are taken from the Fifth Annual Report of the Commissioner of Labor, 1889, pages 144 and 145. The wages paid in Prussia are taken from the supplement to the Budget of the Prussian railways, 1886–1887. The average wages paid in Hungary are computed from the subjoined table, made up from official sources and forwarded to the Board by Prof. A. Goering of the Polytechnic Institute at Berlin.

OCCUPATION.	United States.	New England.	Great Britain.	Prussia.	Hungary.
Baggagemasters, .	\$510 00	\$557 00	—	\$288 00	—
Conductors, . .	824 00	883 00	\$304 00	285 00	\$324 00
Engineers, . .	1,009 00	1,041 00	457 00	360 00	324 00
Firemen, . . .	562 00	592 00	285 00	252 00	—
Flagmen, . . .	354 00	390 00	254 00	169 20	—
Section foremen, .	589 00	731 00	—	522 00	230 00
Switchmen, . .	471 00	557 00	266 00	243 00	172 00
Telegraph operators,	449 00	446 00	—	306 00	265 00

HUNGARIAN STATE ROADS.—I.
Table giving Salaries of Officials.

POSITION.	Rank.	Class.	REGULAR SALARIES.			OCCASIONAL OR SPECIAL SALARIES.				
			Salary.	ADDITIONAL PAY FOR RENT.		Addition for Building.	TRAVELLING EXPENSES.		Allowance in case of Change of Residence.	Per Day.
				In the Capital.	In the Country.		Roads in Construction.	Roads in Operation.		
In Gulden (and dollars and cents).										
Chief Inspector,	I.	1 2 3	4,000 (\$1,600)	{ 800 (\$320)	-	1,800 (\$720)	-	120 (\$48)	8 (\$3.20)	
			3,600 (\$1,440)							
			3,200 (\$1,280)							
Inspector,	II.	1 2 3	2,800 (\$1,120)	{ 600 (\$240)	400 (\$160)	1,500 (\$600)	1,500 (\$600)	800 (\$320)	100 (\$40)	6 (\$2.40)
			2,500 (\$1,000)							
			2,200 (\$880)							
Chief Engineer,	III.	1 2 3	2,000 (\$800)	{ 500 (\$200)	300 (\$120)	1,200 (\$480)	1,200 (\$480)	600 (\$240)	80 (\$32)	5 (\$2)
			1,800 (\$720)							
			1,600 (\$640)							
Secretary,										
Chief Auditor,										
Chief Bookkeeper,										

Engineer,	1	1,400 (\$560)								
Assistant Secretary,	2	1,300 (\$520)	400 (\$160)	250 (\$100)	900 (\$360)	600 (\$240)	400 (\$160)	60 (\$24)	4	(\$1.60)
Auditor,	3	1,200 (\$480)								
Bookkeeper,										
Clerks,										
1st Assistant Engineer,	1	1,100 (\$440)								
Accountant,	2	1,000 (\$400)	300 (\$120)	200 (\$80)	600 (\$240)	500 (\$200)	360 (\$144)	50 (\$20)	3	(\$1.20)
Clerks (<i>a</i>),	3	900 (\$360)								
Clerks (<i>b</i>),										
2d Assistant Engineer,	1	800 (\$320)								
Assistant Clerk (<i>a</i>),	2	700 (\$280)	200 (\$80)	150 (\$60)	400 (\$160)	400 (\$160)	300 (\$120)	40 (\$16)	3	(\$1.20)
Assistant Clerk (<i>b</i>),	3	600 (\$240)								

HUNGARIAN STATE ROADS.—II.

Table giving Wages of Officials.

POSITION.	Rank.	Class.	REGULAR.		OCCASIONAL OR SPECIAL.			
			WAGES.					
			Salary.	ADDITION FOR COST OF LIVING.		Addition for Change of Residence.	Per Day.	
				In the Capital.	In the Country.			
In Gulden (and dollars and cents).								
Head Foreman, . . .	I.	{ 1 }	1,600 (\$640)	{ 300 (\$120)	200 (\$80)	60 (\$24)	2.50 (\$1.00)	
Foreman of Locomotives, . . .			2 }					1,400 (\$560)
			3 }					1,200 (\$480)
Head Clerk, . . .	II.	{ 1 }	1,000 (\$400)	{ 240 (\$96)	180 (\$72)	50 (\$20)	2. (\$0.80)	
Assistant Foreman, . . .								
Assistant Locomotive Foreman, . . .		{ 2 }	900 (\$360)					
1st Locomotive Engineer, . . .								
Foreman of Machine Shop, . . .		{ 3 }	800 (\$320)					
Station Agent, . . .								
Head Conductor, . . .								
Foreman of Cars, . . .								
Supply Agent (or clerk), . . .								
2d Locomotive Engineer, . . .	III.	{ 1 }	700 (\$280)	{ 180 (\$72)	120 (\$48)	40 (\$16)	1.80 (\$0.72)	
Car Foreman, . . .								
Telegrapher, . . .		{ 2 }	600 (\$240)					
Typewriter, . . .								
Lamp Lighter, . . .	{ 3 }	520 (\$208)						
2d Conductor, . . .								
Clerk of supply room, . . .								
Station Clerk, . . .								
3d Locomotive Engineer, . . .	IV.	{ 1 }	480 (\$192)	{ 150 (\$60)	100 (\$40)	30 (\$12)	1.50 (\$0.60)	
Section Foreman, . . .								
Telegrapher, . . .		{ 2 }	450 (\$180)					
Conductor, . . .								
Car Inspector, . . .		{ 3 }	420 (\$168)					
Station Inspector, . . .								
Lamp Lighter, . . .								

III. — *Table of Wages of Workmen.*

POSITION.	Rank.	Class.	REGULAR.		OCCASIONAL OR SPECIAL.		
			WAGES.				
			Salary.	ADDITION FOR COST OF LIVING.		Addition for Change of Residence.	Per Day.
				In the Capital.	In the Country.		
In Gulden (and dollars and cents).							
Machinist, . . .	I.	{ 1 }	700 (\$280)	{ 180 (\$72)	120 (\$48)	40 (\$16)	1.80 (\$0.72)
Boiler Maker, . . .			600 (\$240)				
Bookbinder, . . .			520 (\$208)				
Porter, . . .	II.	{ 1 }	480 (\$192)	{ 150 (\$60)	100 (\$40)	30 (\$12)	1.50 (\$0.60)
Locksmith,. . .			450 (\$180)				
Coachman,. . .			420 (\$168)				
Sailors (ship hands),	III.	{ 1 }	360 (\$144)	{ 120 (\$48)	80 (\$32)	20 (\$8)	1.30 (\$0.52)
Switchman, . . .			330 (\$132)				
Lamplighter, . . .			300 (\$120)				
Assistant Gardener, .	IV.	{ 1 }	270 (\$108)	{ 100 (\$40)	60 (\$24)	10 (\$4)	1. (\$0.40)
Station Watchman, .			240 (\$96)				
Night Watchman, .			210 (\$84)				

The following table shows the ratio of salaries and wages to total operating expenses and to total transportation earnings on six leading railroads in this State for the year ending June 30, 1890. The statement is made up from statistics furnished by the statistical department of the Interstate Commerce Commission.

NAME OF ROAD.	Total Amount Paid for Salaries and Wages.	Total Amount Paid for Operating Expenses.	Percentage of Salaries and Wages to Operating Expenses.	Total Transportation Earnings.	Percentage of Salaries and Wages to Transportation Earnings.
Boston & Albany Railroad,	\$3,318,034 85	\$5,689,404 76	58.32	\$9,151,068 99	36.26
Boston & Maine Railroad,	5,559,980 39	9,361,607 46	59.38	14,587,025 70	38.12
Connecticut River Railroad,	455,940 82	838,987 99	54.34	1,099,738 48	41.45
Fitchburg Railroad,	2,793,853 01	4,350,007 96	64.23	6,256,815 33	44.65
New York & New England Railroad,	2,551,756 94	3,801,008 44	67.13	5,849,691 70	43.62
Old Colony Railroad,	3,408,504 63	5,891,107 45	57.86	7,845,433 02	43.45
Total,	\$18,088,070 64	\$29,932,124 06	60.44	\$44,789,773 22	40.38

The average amount paid for salaries and wages being 40 per cent. of the total passenger and freight transportation earnings, if the railroads in Massachusetts were only obliged to pay for wages one-half as much as they now do, instead of 40 per cent. of transportation earnings being used for salaries and wages only 20 per cent. would be so used; or, in other words, fares both for passengers and freight could be reduced 20 per cent. without diminishing the present profits of operation. The average passenger rate per mile (1.83 cents), might be reduced to 1.47 cents.

A proportionate saving is, however, not effected in Hungary. This is partly in consequence of the smaller traffic earnings per mile of road, partly because labor is less efficient, and perhaps partly because governmental methods are more expensive. The amount paid in Hungary for wages and salaries is not 20 per cent. but is 33 per cent. of the transportation earnings or, in other words, is only 7 per cent. less than in Massachusetts.

From the "Statistical Reports of the Railroads of Austria and Hungary," a government document, it appears that in Hungary the railroad officials and employees are divided into four classes:—

The first class embraces those engaged in the general management. The percentage of the amount paid this class to the gross receipts is	1.166
The second class embraces those engaged in the care and maintenance of the track. The percentage of the amount paid this class to the gross receipts is	10.074
The third class embraces those engaged in the traffic department. The percentage of the amount paid this class to the gross receipts is	13.767
The fourth class embraces the transportation and workshop departments. The percentage of the amount paid this class to the gross receipts is	8.171
Percentage of total wages and salaries to gross receipts, . . .	33.178

For Austria the figures for the several classes are as follows:—

First class, . . . . .	.715
Second class,	10.125
Third class,	13.581
Fourth class,	10.028
Percentage of total wages and salaries to gross receipts, . . .	34.449

The total earnings of the Austrian and Hungarian railroads for the year 1889, per mile of road, amounted to . . .	\$6,450 00
The average total earnings of the Massachusetts Railroads for the same year, per mile of road, amounted to . . .	14,161 19
In the New England States the number of officials and employees to each 100 miles of line is . . .	716.
In Austria-Hungary the number of officials and employees for each 100 miles of line in 1887, as appears from statistics given in Archiv für Eisenbahnwesen (1891) was . . .	1,030.

Fifth. The hours of labor in Austria and Hungary are more severe than the hours of labor in Massachusetts. The normal working day is as follows:—

Office employees in the central and branch offices, eight and one-half hours. In addition to this they are frequently obliged to give the midday hour. The lower officials and workmen in such cases receive a small remuneration for any excess.

The normal working day for workshop workmen is ten hours.

In the case of station employees and train men there is no regular length of working day. The maximum must not exceed 24 hours at a time, and must be preceded and followed by a rest of at least 12 hours.

The following is a copy of a communication dated March 7, 1891, from A. Paget, the English minister at Vienna, to the Home Office, printed in the "Report of a Select Committee of the House of Commons on Hours of Labor of Railway Servants":—

As the railway servants certainly need protection in respect of their hours of labor, and as the safety of traffic is vitally concerned in this question, the assurance of the necessary amount of rest to railway servants has been the object of the Government's constant attention. The directors of the Royal Hungarian Railway, who are charged with the direct supervision of the railway, have been instructed, on the occasion of their annual tours of inspection, to devote special attention to the amount of rest allowed [Erholungszeit] to the railway servants in their employ, and to propose from time to time such arrangements as they may deem necessary in this respect.

Seeing that the amount of labor required from railway servants in a given time varies very much, according to the amount of traffic on the various lines, it is natural that the standard adopted for fixing the amount of rest required varies likewise.

The regulation of the hours of rest is established by the following general rules:—

1. On lines where there is not much traffic six to eight trains a day, the plan adopted, to prevent there being no time available for repose between the trains in consequence of the equal distribution of the train service throughout the day, is to allow at least six hours rest in every twenty-four hours.

2. On lines where there is more traffic, where, that is to say, there is no time of rest between one train and the next, the servants employed on the permanent way and those in attendance on the trains are granted six hours' rest after every eighteen hours' work.

3. The station employés (the servants in attendance on the trains [Zugs-Expeditions Wächter] and the pointsmen and signalmen [Zeichen Wächter]) on railway lines exhibiting such traffic are granted in smaller stations, *i. e.*, in stations where there is not much work beyond the train service, twelve hours' rest after every twenty-four hours' work. In larger stations, however, they are granted twenty-four hours' rest after every twenty-four hours' work.

Conclusion.

Several important questions of administration have been incidentally suggested in the course of the foregoing discussion of the zone system. Most prominent among these are the questions as to the expediency of dividing train accommodations into classes, of charging more for passage on express than on accommodation trains, of reducing the rate per unit of distance as the distance increases, and of adopting the rule of no free baggage. None of these features are peculiar to or a necessary part of a zone system. As subjects for consideration they are separate and independent, and they can be discussed as well at any other time as now.

In regard to the division of the train service into classes, it seems appropriate, however, to make brief comment in the present report. For such classification of the service there is in the United States comparatively little demand. Class distinctions do not harmonize with the spirit of our institutions. For the issue of second class tickets for transportation within the limits of this State there is practically no demand. Second class tickets are sold for through traffic going outside of the State, but the sale of these tickets is so small that separate cars for second class passengers are run only on the Boston &

Maine and Old Colony Railroads and on those roads only on certain through trains.

So far as transportation wholly within this State is concerned the nearest counterparts of the European class service are the Boston suburban morning and evening workingmen's trains or cars which the companies are required by law to run in certain cases upon petition, and the parlor car and sleeping car accommodations furnished on some express trains. In this connection it should be noted that, unlike the practice in Europe, our station accommodations are equally open to all. The station accommodations of the parlor car passenger are not different or separate from those of other passengers. The parlor car passenger buys the same kind of ticket as other passengers, and on our trains any passenger can at any time, whenever he sees fit, walk into the parlor car, take any disengaged seat and keep it so long as he pleases, paying therefore the established extra fare.

The considerations set forth in the foregoing report lead to the conclusion that the conditions now prevailing in this Commonwealth are not such as to render desirable the adoption of any of the essential features of the so-called zone system.

The facts and the statistics which have been brought together further show that corporate management in this State, not only in point of efficiency and economy, but also in point of regard for the rights and the interests of the people does not suffer, but rather profits, by comparison with governmental management in Austria-Hungary.

NOTE. In preparing the foregoing report, the following authorities have been consulted:—

(1.) Lecture by Dr. Ambros Nemenyi, member of the Hungarian Parliament, before the Austrian Railroad Club, Dec. 2, 1890.

(2.) "Description and Results of the Hungarian Zone System." A lecture before the Railroad Association at Berlin, Feb. 10, 1891, by the ministerial advisor and director of the Royal Hungarian Government Railroads, Herr Schober.

(3.) "The Austrian Zone System." A lecture before the Austrian Railroad Club, March 24, 1891, by his Excellency Herr A. von Czedik, President of the General Board of the Austrian Government Roads.

(4.) On the Hungarian Zone Tariff, by Privy Councillor (retired) Plathner, before the Railroad Association at Berlin, Sept. 8, 1891.

(5.) Various articles in the Archiv für Eisenbahnwesen for 1891.

(6.) Annals of the American Academy of Political and Social Science for July, 1890, October, 1890, and January, 1891, being translations from the German by Jane J. Wetherell.

(7.) Reform in Railroad Passenger Fares, by Prof. Edmund L. James. *Quart Journal of Economics*, January, 1891.

(8.) Various Consular reports.

(9.) Reports of the Bureau of Statistics of Labor.

(10.) Articles and statistics by Prof. Arthur T. Hadley.

(11.) The Board is specially indebted to Prof. A. Goering, of the Polytechnic School of Berlin for valuable information which could not be obtained from any accessible printed documents, and also for copies from the statistical reports of the railroads of Austria and Hungary, a government document not yet published.

DELAYED TRAINS.

Numerous complaints having been made that an unwarrantably large proportion of trains are late in arriving in or departing from Boston, a request was sent on the 21st of November, 1891, to the roads running out of Boston that a record be furnished covering the arrivals and departures during the two weeks then next ensuing (that is, from the 23d of November to the 6th of December, inclusive), giving the scheduled time for the departure from and the arrival of each train at the Boston station, and stating whether the train departed or arrived on time, and, if not, how many minutes late. It was further requested that the reasons for delays should be given.

No response to the circular has been received from the Boston & Albany Railroad. The other five companies made responses, and the following is a consolidated statement of the same:—

*New York & New England.**

	Total Number of Trains.	On Time.	1 to 5		5 to 10		10 to 15		15 to 20		20 to 25		25 to 30		30 to 35		35 to 40		40 to 45		45 to 50		50 to 55		55 to 60		Over One Hour	
			Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.	Minutes Late.
Departing,	708	708	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Arriving,	708	474	122	43	14	13	6	4	3	2	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22

Old Colony.

Departing,	2,329	2,169	123	28	5	3	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Arriving,	2,329	1,034	942	226	72	19	13	8	2	8	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

* This road reported for 14 week days, — Nov. 24 to Dec. 9, inclusive.

The following table shows for the several roads the percentage of the whole number of trains late in leaving, and also the percentage of the whole number of trains late in arriving.

NAME OF RAILROAD.	Percentage of Whole Number of Trains Late in Leaving.	Percentage of Whole Number of Trains Late in Arriving.	Percentage of Whole Number of Trains more than Five Minutes Late in Arriving.
Boston & Maine,	3	34	12
Boston, Revere Beach & Lynn, .	4	70	4
Fitchburg,	2	51	19
New York & New England, .	0	33	16
Old Colony,	7	56	15

These figures are suggestive of possible improvement. Among the causes assigned for the delays in the departure of trains the following occur most frequently: engine late in getting to train, delay in Boston yards from shifting, etc., derailments in Boston yards, draws open, train not made up, other trains in the way, and repairing hose.

Among the causes assigned for delays in the arrival of trains the following occur most frequently: hot box, fog, received late from or waiting for connections, Boston yards, repairs of bridges, crossings of other railroads at grade, other trains, unusual long stops, taking on additional cars, repair of brake apparatus, and freight trains in the way.

RECOMMENDATIONS NOT YET COMPLIED WITH.

The New York & New England Railroad Company has not yet complied with the recommendation of the Board issued on the 24th of October, 1887, that a new station should be built at Norwood Centre.

During the past year proceedings have been instituted looking to a separation of grades at various crossings in Norwood, and the company has claimed, as it has seemed to the Board with good reason, that it would be unwise now to build a new station

until the grade crossing questions are determined by the report of the commission thereon.

The Board does not recommend any legislation upon this subject, unless evidence is produced of unwarrantable delay in the grade crossing proceedings.

SUNDRY RECOMMENDATIONS AS TO LEGISLATION RELATING TO STEAM RAILROADS.

The Board renews the following recommendations, made in the last annual report. First, that a law be passed providing that no right of way across or on the location of a railroad shall hereafter be acquired by prescription. Second, that railroad companies be obliged by law to maintain gates or bars at all private grade crossings, and that a legal method be provided by which a railroad company may, at its own expense, upon payment of damages, separate grades at private crossings or abolish private crossings, furnishing, if necessary, a substitute way.

The Board renews the recommendation contained in the twentieth annual report that authority be given to the Board to impose upon a railroad company restrictions and regulations as to the use by such company of any crossing at grade of a public highway hereafter granted upon its petition.

STREET RAILWAYS.

FENDERS FOR ELECTRIC STREET CARS.

As in the last annual report, so now again attention is called to the necessity of more stringent limitation of the speed of electric cars in our streets and roads, unless such cars are provided with efficient fenders. The power to regulate the speed of street cars is vested, not in this Board, but in the city and town authorities.

Experiments made by the Board early in the year 1890 showed that an electric car going at the rate of from seven to ten miles an hour will, on the average, run about fifty feet before it can be stopped, and if it is going at the rate of ten or twelve miles an hour it will run on the average about sixty feet. The result of these experiments having been reported to the Legislature in 1890, and attention having been directed to the fact that from the dasher of a car to the wheels is only from four to eight feet, according to the construction of the car, an act was passed requiring street railway companies operating cars propelled by any motive power other than horses to equip their cars with such fenders and guards as should be designated by the Board of Railroad Commissioners, and power was given to the Board from time to time to modify or increase the requirements.

The provisions of this act were not in accordance with the recommendations of the Board. The effect of the act was to transfer the responsibility for the efficiency of fenders from the various railway companies to the Board of Railroad Commissioners. Very properly the power was not given to the Board to determine what should be the method of construction of the cars, and what should be the character of the roadway between the rails; and yet, without that power, the duty imposed upon the Board could not be performed satisfactorily. A fender adequate under one set of conditions would be entirely unsuitable under other conditions. Some cars run on single trucks and some on double trucks. The former oscillate greatly, the latter do not. On double truck cars the wheels are nearer the ends of the cars than on single truck cars. Some cars are high and some low. The roadway between the rails is sometimes

paved and sometimes unpaved. When unpaved, it is sometimes grass grown and sometimes covered with gravel. Sometimes the changes of grade are gradual and sometimes they are sudden and extreme. The space between the rails is sometimes one or two inches above the rails and sometimes several inches below the surface of the rails. It is sometimes hard and sometimes soft. It is seldom uniform and smooth. It has ridges and depressions in it. These ridges and depressions sometimes run at right angles to the rails and sometimes parallel to the rails. The latter is especially the case where the space between the rails is unpaved, and where horses as well as electricity are used as a motive power.

The Legislature of 1891, appreciating these facts and further appreciating that the law of 1890 was calculated to release street railway companies from responsibility in damages for any accidents which might happen, wisely repealed that law. The Legislature did not, however, pass the law the passage of which the Board advocated in 1890 as well as in 1891; namely, a law limiting the speed of cars propelled by any motive power other than horses to six or seven miles an hour unless such cars are provided with an efficient fender. It is believed that the effect of such a law would be salutary. Such a law would leave open the question as to what fender is efficient, but if a victim passed under the fender, or was crushed by it, the fender would clearly not be efficient. Such a law would fix the responsibility upon the companies, rather than remove it from them.

In the report made two years ago the opinion was expressed that the so-called fenders would in case of accident act rather as additional instruments of mutilation than as means of safety.

No fender has yet been put into use in this State which is efficient for the saving of life under the conditions which our streets and roads present. So far as the Board has been able to ascertain no fender is in use in any city in the United States which would be efficient under such conditions. Either the road-bed between the rails and for a short distance outside of the rails must be made and kept smooth, hard, and of a uniform elevation, or else a fender must be found which will accomplish results not hitherto accomplished.

Some tests of a fender made within the past few months in the presence of the Board, though they were not fully successful, have nevertheless led to the hope that the construction of a fender adequate for our requirements may not be beyond the possibilities of the inventive genius of our people.

By the introduction of long and high cars by the West End Street Railway Company some difficulties of the problem on that road are eliminated. On that railway there were in operation during the month of September, 1890, approximately, 12 long electric cars, 163 short electric cars and 20 towed cars. During November, 1891, there were in operation 242 long electric cars, 47 short electric cars and 13 towed cars. The construction of the long electric cars is such that the floor of the car is considerably higher than the floor of the ordinary single truck car. A person knocked down by a single truck car would be mutilated and perhaps killed by projections under the floor before being struck by the so-called fender attached to the truck. As the long double truck car is higher, mutilation from this cause can be and is avoided except when snow-scrappers are used. In the case of a long double truck car equipped only with a fender immediately in front of the wheels, there is a chance that the victim may not be killed before the fender strikes him. Further, the fact that such cars do not oscillate diminishes the difficulty of devising an efficient fender to be applied in front of the dasher.

This is all that can be said. The difficulty of the problem is diminished, but the problem of a fender efficient for all sorts of road beds is not yet solved. Owing to the unevenness of the road beds and abrupt changes of grade, it is claimed that a fixed fender must be three or four inches above the surface of the rails. Two cruel accidents which have happened this fall have demonstrated beyond further dispute that the ordinary wooden bar, four inches above the rail, may crawl up over and crush its victims, and cannot be longer regarded as a fender.

Although motormen too frequently go at forbidden rates of speed, it speaks well of their general faithfulness, skill and alertness that so few accidents have occurred. The following table classifies the accidents on the West End Street Railway for the year ending Sept. 30, 1891:—

Accidents in Transportation on West End Street Railway for Year ending Sept. 30, 1891.

	To Passengers getting on or off Cars.	To Per- sons on the Street.	By Collisions with Vehicles.	TOTAL.	
				Horse Cars.	Electric Cars.
Horse cars,	70	30	22	122	—
Electric cars,	51	15	16	—	82
Fatally injured,	4	10	—	10	4
Not fatally injured,	117	35	38	112	78
Total,	121	45	38	122	82
				204	

Mileage of Horse cars, 12,874,426, = 73.73 per cent. Horse car accidents, 122, = 59.80 per cent. Mileage of Electric cars, 4,588,146, = 26.27 per cent. Electric car accidents, 82, = 10.20 per cent. Accidents by Horse cars, 122, or 1 to 105,523 miles run.

Accidents by Electric cars, 82, or 1 to 55,953 miles run.

Total number of passengers carried, 119,264,401.

Total persons killed and injured, 1 to 584,629 passengers carried.

Total persons killed, 1 to 8,518,886 passengers carried.

Accidents to passengers averaged 1 in 985,656 carried.

Passengers killed averaged 1 in 29,816,100 carried.

This is a more favorable exhibit than that of steam railroads, where the accidents to passengers averaged 1 in 634,323, and the passengers killed averaged 1 in 2,179,437.

From the foregoing table it appears that on the West End Street Railway, gauged by mileage, accidents by electric cars, including accidents to passengers getting on or off cars, accidents on the street and accidents by collisions with vehicles, are nearly twice as frequent as accidents by horse cars.

Whereas the mileage of horse cars is seventy-three and two-thirds per cent. of the whole, and the mileage of electric cars twenty-six and one-third per cent. of the whole, the percentage of each of the three classes of accidents above specified to the whole number of accidents is as follows:—

	Passengers get- ting on or off Cars.	Persons on the Street.	By Collisions with Vehicles.
Horse,	58 per cent.	67 per cent.	58 per cent.
Electric,	42 per cent.	33 per cent.	42 per cent.

Electric Street Railway Development.

RAILWAY.	Miles of Electric Road, Overhead System, in Operation Sept. 30, 1891.	Increase over 1890.	Miles of Electric Road, Storage Battery, in Operation Sept. 30, 1891.	NAME OF SYSTEM.	Speed of Cars per Hour, where unimpeded by Horse Cars.	Miles of Electric Road, Overhead System, under Construction Sept. 30, 1891.
Attleborough, No. Attle- borough & Wrentham,	6.500	.500	-	Thomson-Houston,	Miles. 9	-
Beverly & Danvers, .	-	-	3.090	Union Electric, .	8	-
Boston & Revere Electric,	1.750	2.050*	-	Thomson-Houston,	15	-
Black Rocks & Salisbury Beach,	4.250	4.250	-	Thomson-Houston,	10	4.250
East Side,	5.500	1.250	-	Thomson-Houston,	8	1.250
Essex Electric, . .	4.000	4.000	-	Pierce Bros., . .	6	-
Gloucester,	8.600	8.600	-	Detroit Electric, .	8	.600
Hoosac Valley, . .	6.232	.279	-	Thomson-Houston,	9	-
Holyoke,	5.696	5.696	-	Thomson-Houston,	12	-
Lynn Belt,	10.540	4.250	-	Thomson-Houston,	7	-
Lynn & Boston, . .	20.945	3.134	-	Thomson-Houston,	8	-
Lowell & Suburban, .	5.000	.210*	-	Bentley-Knight, .	8	-
Merrimack Valley, .	13.000	13.000	-	Detroit Electric, .	8	-
Marlborough, . . .	3.322	.383	-	Sprague,	6	-
Manet,	3.750	.150	-	Sprague,	11	-
Milford & Hopedale, .	-	6.500	6.500	Johnson & Currie, .	8	-
Naumkeag,	18.334	8.667	-	Edison-Sprague, .	8	5.000
Newton,	5.480	-	-	Thomson-Houston,	8	-
Newburyport & Ames- bury,	18.046	11.046	-	Thomson-Houston,	7	-
Pittsfield Electric, . .	3.000	3.000	-	Westinghouse, . .	10	-
Plymouth & Kingston, .	6.500	2.250	-	Thomson-Houston,	6	-
Quincy & Boston, . .	7.560	-	-	Thomson-Houston,	11	-
Springfield,	18.400	15.900	-	Thomson-Houston,	7	-
Union,	3.300	3.300	-	Thomson-Houston,	7	-
Whitman,	3.500	3.500	-	Thomson-Houston,	8	1.250
Worcester, Leicester & Spencer,	13.000	13.000	-	Thomson-Houston,	8	-
Worcester Consolidated,	2.000	2.000	-	Westinghouse, . .	7½	1.000
West End,	81.234	15.773	-	Thomson-Houston.	12	-
Totals,	279.439	128.168	9.590	- -	-	13.350

* Decrease.

GENERAL SUMMARY RELATING TO ACCIDENTS.

The total number of casualties reported to the Board during the year ending June 30, 1891, was 826, being 96 more than during the preceding year. Of these 134 were accidents to passengers, 408 to employees, 84 to travellers at grade crossings and persons at stations, and 200 to trespassers. Of the total number, 269 were fatal and 557 were not fatal.

Of the 134 passengers 22 were killed and 52 were injured by causes beyond their own control, and 17 were killed and 43 were injured through their own fault or carelessness, chiefly by attempting to get on or off moving trains.

Of the accidents to employees 336 were to trainmen and 72 were to other employees. Sixty-seven were fatal and 341 were not fatal.

Of the passengers killed or injured by causes beyond their own control, the total number killed, 22, and 37 of the injured, were by train accidents on the Old Colony Railroad at Quincy and Yarmouth, on which reports were made last year.

As the accident tables in the last report covered the year ending Sept. 30, 1890, a comparison of the details of the several classes of accidents and on the various roads with the statistics of that year would be misleading, and in some respects would be unjust to the roads. Two train disasters on the Old Colony Railroad were included in the tables last year and appear in those of this year also, and all the accidents from July 1 to Sept. 30, 1890, are included in the tables of both years. The totals of each class of accidents for the years ending June 30, 1890 and 1891, however, can be compared, and it appears that for the year ending June 30, 1891, the number of accidents to passengers was 134 as against 109 the previous year, an increase of 25; 408 employees were killed or injured during the last year and 346 the preceding year, an increase of 62; 84 persons were killed or injured at grade crossings or stations, or 11 more than in the preceding year, and 200 trespassers met with accidents the last year, being one less than in the year before.

Of the 408 employees killed or injured 336 were trainmen and 72 were employed in other capacities; 67 were fatally

injured and 341 not fatally: 10 were killed and 184 were injured when coupling cars: 5 were killed and 14 were injured by overhead bridges or other structures: 3 were killed and 24 injured in train accidents: 16 were killed and 53 were injured by falling from the cars: and 33 were killed and 66 were injured in various accidents, nearly one-third of them occurring in freight yards to men walking or standing on or crossing tracks in the performance of their duties.

At grade crossings of highways protected by gates or flagmen 12 persons were killed and 9 were injured, and at unprotected crossings 12 were killed and 39 were injured. At stations, chiefly when crossing tracks, 9 persons were killed and 3 were injured.

Of the trespassers, 166 were unlawfully walking or lying on the track, and 34 were stealing rides on freight trains: 129 were killed and 71 were injured. Four of the deaths were evidently suicides, and several others were apparently intentional.

The following table shows the ratio of accidents to miles of track operated in Massachusetts by the several companies:—

RAILROADS.	Miles of Track Operated in Massachusetts.	Number of Accidents.	Ratio of Accidents to Miles Operated.
Boston & Albany,	717.88	115	1 to 6.24 miles.
Boston & Maine,	855.32	294	1 to 2.91 "
Fitchburg,	573.09	132	1 to 4.34 "
New York & New England, .	250.45	81	1 to 3.09 "
Old Colony,	930.84	168	1 to 5.60 "
Conn. River,	139.89	11	1 to 12.71 "
N. Y., N. H. & H.,	89.71	8	1 to 11.21 "
New London Northern, . . .	67.06	2	1 to 33.53 "
N. Y., Providence & Boston, .	72.11	10	1 to 7.21 "

The total number of passengers carried on all the roads operated by Massachusetts corporations during the year ending

June 30, 1891, was 107,271,842. Twenty per cent. of that number is a fair estimate of the passengers transported wholly outside of the State, leaving in round numbers 85,000,000 as the number carried wholly or partly within the State. The total number of passengers killed and injured was 134, being 1 in 634,328; killed, 1 in 2,179,487; injured, 1 in 894,737.

The following table, the first two columns of which are taken from the statistics prepared by the Interstate Commerce Commission, affords a comparison of the safety of travellers in Massachusetts, in the territory north of the Ohio and Potomac rivers and east of Illinois and Lake Michigan, and in the whole of the United States:—

ACCIDENTS TO PASSENGERS.	United States.	Groups I., II., III. of Interstate Com- merce.*	Massachusetts, 1891.
Number killed,	286	142	39
Number carried for one killed, .	1,727,789	2,519,851	2,750,560
Number carried one mile for one killed,	41,425,823	47,037,067	35,961,538
Number injured,	2,425	1,027	95
Number carried for one injured, .	203,064	348,412	894,842
Number carried one mile for one in- jured,	4,885,684	6,503,665	14,763,157

There is some doubt, however, whether the accidents given in the above table in the first two columns include the same classes that are included in the Massachusetts statistics, or whether they have been as fully reported as in this State. It does not seem probable that the casualties to passengers in Massachusetts are 13 per cent. of the whole number in the United States. The Massachusetts column includes not only the killed and injured by causes beyond their own control, but those killed and injured through their own carelessness or misconduct. If we take only those killed and injured in Mas-

* Comprising the territory north of the Ohio and Potomac rivers and east of Illinois and Lake Michigan.

sachusetts by causes beyond their own control, the number and ratio would be as follows:—

Number killed,	22
Number carried for one killed,	3,863,636
Number carried one mile for one killed,	55,172,727
Number injured,	52
Number carried for one injured,	1,634,615
Number carried one mile for one injured,	23,342,307

The following table shows the number of passengers injured within the State from causes beyond their own control, on the principal roads, and the ratio of such accidents to the whole number of passengers carried:—

RAILROADS.	Passengers Injured.	Total Passengers Carried.	Ratio of Injuries to Passengers.
Boston & Albany, . . .	0	11,371,636	0 in 11,371,636
Boston & Maine, . . .	6	31,174,544	1 in 5,195,757
Fitchburg,	3	6,719,206	1 in 2,239,735
New York & New England,	4	8,212,400	1 in 2,053,100
Old Colony,	60	22,395,487	1 in 373,258
Conn. River,	0	2,110,138	0 in 2,110,138

Table showing Passengers Carried, Passenger Mileage and Ratio of Killed and Injured to same, for five years.

RAILROADS.	Year.	Total Number of Passengers Carried.	Total Passenger Mileage.	Number of Passengers Killed or Injured.	Ratio of Killed and Injured to Passengers Carried.	Ratio of Killed and Injured to Passenger Mileage.
Boston & Albany,	{ 1887	10,715,345	191,843,184	24	1 in 446,472	1 to 7,993,466
	{ 1888	10,991,869	193,155,320	15	1 in 732,791	1 to 12,877,021
	{ 1889	10,847,635	194,676,587	17	1 in 638,096	1 to 11,451,564
	{ 1890	11,002,597	201,128,880	4	1 in 2,750,649	1 to 50,282,220
	{ 1891	11,371,636	211,852,182	3	1 in 3,790,545	1 to 70,617,394
TOTAL,	. . . . .	54,929,082	992,656,153	63	*1 in 871,890	1 to 15,756,447
Boston & Maine,	{ 1887	18,368,807	239,707,344	61	1 in 301,127	1 to 3,929,628
	{ 1888	26,639,521	335,102,183	16	1 in 1,664,970	1 to 20,943,886
	{ 1889	28,103,936	364,235,763	23	1 in 1,221,910	1 to 22,764,755
	{ 1890	29,613,549	394,455,773	64	1 in 462,711	1 to 6,163,371
	{ 1891	31,174,544	413,313,594	33	1 in 944,683	1 to 12,524,654
TOTAL,	. . . . .	133,900,357	1,746,814,657	197	*1 in 679,697	1 to 8,867,079
Fitchburg, .	{ 1887	5,026,045	74,043,498	2	1 in 2,513,022	1 to 37,471,749
	{ 1888	5,591,873	85,329,607	7	1 in 798,839	1 to 12,189,944
	{ 1889	5,755,475	87,501,326	8	1 in 719,434	1 to 10,937,665
	{ 1890	5,895,202	91,705,034	2	1 in 2,947,601	1 to 45,852,517
	{ 1891	6,719,206	103,817,884	20	1 in 335,960	1 to 5,190,894
TOTAL,	. . . . .	28,987,801	443,297,349	39	*1 in 743,277	1 to 11,366,598

* Average.

Table showing *Passengers Carried, etc.* — Concluded.

RAILROADS.	Year.	Total Number of Passengers Carried.	Total Passenger Mileage.	Number of Passengers Killed or Injured.	Ratio of Killed and Injured to Passengers Carried.	Ratio of Killed and Injured to Passenger Mileage.
New York & New England,	1887	5,698,794	66,370,777	6	1 in 949,784	1 to 11,061,796
	1888	6,822,379	83,319,203	15	1 in 456,825	1 to 5,554,613
	1889	7,381,179	95,746,000	7	1 in 1,054,454	1 to 13,678,000
	1890	7,637,290	102,470,819	3	1 in 2,545,763	1 to 34,156,939
	1891	8,212,400	105,080,791	9	1 in 912,489	1 to 11,675,643
TOTAL,	. . . .	35,782,042	452,987,590	40	*1 in 894,551	1 to 11,324,689
Old Colony,	1887	9,522,367	165,322,161	8	1 in 1,190,295	1 to 20,665,270
	1888	14,689,497	190,916,593	0	0 in 14,689,497	0 to 190,916,593
	1889	19,800,229	236,381,857	2	1 in 9,900,114	1 to 118,175,928
	1890	21,305,226	249,441,807	6	1 in 3,550,871	1 to 41,573,634
	1891	22,395,487	263,581,669	96	1 in 233,286	1 to 2,745,746
TOTAL,	. . . .	87,712,806	1,105,644,087	112	*1 in 783,141	1 to 9,871,822

* Average.

The difference in the ratio of accidents to miles of track operated by the various companies results partly from the number of trains run, the density of population of the territory traversed, and the character of the traffic; but, making due allowance for this, it is evident that accidents are not reported with equal fidelity on all the roads.

The ratio of accidents to employees to miles of track operated is shown in the following table: —

RAILROAD.	Miles of Track Operated in Massachusetts.	Accidents to Employees.	Ratio.
Boston & Albany,	717.88	50	1 to 14.35
Boston & Maine,	855.32	174	1 to 4.91
Fitchburg,	573.09	80	1 to 7.16
New York & New England, .	250.45	52	1 to 4.81
Old Colony,	930.84	39	1 to 23.86
Connecticut River,	139.89	1	1 to 139.89
New London Northern, . . .	67.06	0	0 to 67.06
New York, New Haven & Hartford,	89.71	6	0 to 14.95
New York, Providence & Boston,	72.11	3	0 to 24.03

The foregoing table indicates that some of the companies do not report all the accidents to employees that occur on their roads. Several of them apparently report only the serious accidents, while others report also those that are comparatively slight.

The Boston & Maine reported 23 fatal accidents to employees and 151 not fatal; while the Old Colony reported 13 fatal and only 26 not fatal. An examination of the tables shows that there is a great difference in the number reported injured when coupling cars, the Boston & Maine reporting 93 injured not fatally, and the Old Colony only 8; the Fitchburg reporting 41 such injuries; the Boston & Albany, 14; the Connecticut River, 0; the New York, New Haven & Hartford, 2; and the New York, Providence & Boston 1 fatal and 0 not fatal. It is remarkable that the employees of some roads,

without the adoption of perfect automatic couplers, should escape so happily the broken fingers and crushed thumbs which befall their fellows on other roads.

The following table shows the number of grade crossings on the principal roads, and on all the roads, the number of accidents at such crossings, and ratio of accidents to crossings : —

RAILROADS.	Number of Crossings.	Persons In- jured.	Ratio of Accidents to Grade Crossings.
Boston & Albany,	288	12	1 to 24.00
Boston & Maine,	555	25	1 to 22.20
Fitchburg,	247	4	1 to 61.75
New York & New England, .	152	7	1 to 21.71
Old Colony,	668	20	1 to 33.40
Connecticut River,	49	1	1 to 49.00
All roads,	2,219	72	1 to 30.82

The number of trespassers killed and injured compared with the miles of track operated in Massachusetts, is for the whole State, 1 casualty to 19.96 miles; and the ratio on each of the roads is shown in the following table : —

RAILROAD.	Miles of Track Operated in Massachusetts	Persons Killed or In- jured.	Ratio of Trespassers Injured to Miles of Track Operated.
Boston & Albany,	717.38	41	1 to 17.51 miles.
Boston & Maine,	855.32	59	1 to 14.50 "
Fitchburg,	573.09	36	1 to 15.92 "
New York & New England, .	250.45	12	1 to 20.87 "
Old Colony,	930.84	35	1 to 26.59 "
Connecticut River,	139.89	8	1 to 17.48 "
New London Northern, . .	67.06	2	1 to 33.53 "
New York, New Haven & Hartford,	89.71	1	1 to 89.71 "
New York, Providence & Boston,	72.11	4	1 to 18.03 "
Boston, Revere Beach & Lynn,	27.40	1	1 to 27.40 "
Housatonic,	54.40	1	1 to 54.40 "
All roads,	3,992.41	200	1 to 19.96 miles.

CONSOLIDATION OF RAILROADS.

Under the provisions of chapter 132 of the Acts of 1887, the Boston, Revere Beach & Lynn Railroad Company and the Boston, Winthrop & Shore Railroad Company, by vote of their respective stockholders, were consolidated under the name of the first-named company, the union taking effect from and after July 1, 1891.

Under the provisions of chapter 163 of the Acts of 1890, the Lowell Horse Railroad Company and the Lowell & Dracut Street Railway Company, on terms ratified by their respective stockholders and approved by the Board, were consolidated under the name of the Lowell & Suburban Street Railway Company.

RAILROAD CONSTRUCTION.

During the year ending June 30, 1891, there were no additional miles of railroad returned as having been constructed in this State, but there was a net decrease in the mileage of 2.012 miles, caused by re-measurements, abandonments and changes in line.

MILEAGE OF RAILROADS.

The total length of railroads belonging to the corporations making returns to this Board was 3,216.966 miles of main line and branches, of which 1,121.977 were provided with double track. Last year the total length was 3,209.624 miles, with 1,098.499 miles of double track; showing an increase of 7.342 of total length, and an increase of 23.478 miles of double track. The total length of sidings was 1,582.965 miles, as against 1,516 275; showing an increase of 66.690 miles. The total length of track, considering double track and sidings as so much additional single track, is 5,921.908 miles as against 5,824.398 of last year; the increase being 97.510 miles. Of the whole amount there are in this State of main line 2,086.860 miles, of double track 816.017, and of sidings 1,089.542 miles, being a total of 3,992.419, as against 3,936.696 miles of last year; showing an increase of track in this State of 55.723 miles.

COST OF ROADS.

The average cost of standard-gauge road is returned at \$70,653.65 per mile; the cost of equipment per mile operated averages \$7,103.48, — making the average cost of a standard-gauge road, with equipment, \$77,756.13. The cost of narrow-gauge roads averages \$36,714.73 per mile, and \$7,284.81 per mile additional for equipment.

NUMBER OF CORPORATIONS.

Returns were received from fifty-two corporations. The Plymouth & Middleborough company has been incorporated, but has failed to make any return to the Board. The Eastern having been consolidated with the Boston & Maine, and the Monadnock with the Fitchburg, these companies have been dropped from the list. No return was received from the Cape Cod Ship Canal Company.

CAPITAL STOCK AND DEBT.

The aggregate capital stock was \$158,488,426.15, an increase of \$1,244,910.00, resulting from an increase of the capital stock of the following roads: —

Fitchburg (preferred),	\$2,722,500 00
Old Colony,	200,000 00
New York, New Haven & Hartford,	100,000 00
Chelsea Beach,	52,700 00
Central Massachusetts (preferred),	1,090 00

The Boston & Albany has increased its capital stock liability by the sum of \$527,320, but no stock is reported as having been issued as yet, for the amount. On the other hand, the capital stock of the Cheshire Railroad Company amounting to \$2,153,300.00, and the Monadnock Railroad Company amounting to \$205,400.00, have been dropped from our accounts, it now being included in the Fitchburg Company.

The net debt of the companies — the gross debt less cash assets — amounts to \$112,142,465.58, an increase of \$7,427,-420.95. In computing the net debt the sum of \$5,625,581.07 being materials and supplies on hand, and the sum of \$4,388-

816.68 being certain items carried on the books of the companies as "other assets," have not been included in the deduction of cash assets. The cash assets of all the railroad companies of the State have increased by the amount of \$1,693,841.43. The returns for the last seven years are as follows:—

YEARS.	Stock.	Net Debt.
1885,	\$128,551,658 54	\$73,706,622 04
1886,	130,687,969 02	71,012,497 49
1887,	150,469,414 02	81,646,094 60
1888,	151,076,704 02	92,088,750 60
1889,	151,781,704 02	106,092,582 62
1890,	157,243,516 15	104,715,044 63
1891,	158,488,426 15	112,142,465 58

GROSS EARNINGS.

The total gross earnings from operation of the roads are \$61,483,104.33, an increase of \$2,252,343.71 over 1890, when they amounted to the sum of \$59,230,760.62; the operating expenses amounted to \$42,432,062.76, an increase of \$2,771,349.33 over 1890, when they were \$39,660,713.43; the net income from operation is \$19,051,041.57, a decrease of \$519,005.62 from last year, when it amounted to the sum of \$19,570,047.19. The income from lease of road is \$3,483,969.23, a decrease of \$1,425,159.73 from that of 1890, when this item was \$4,909,128.96; the income from other sources is \$1,358,858.93, a decrease from last year of \$120,586.85, when it amounted to the sum of \$1,479,445.78, making the total income—less operating expenses—of these corporations amount to \$23,893,869.73, being a decrease of \$2,064,752.20 from the year 1890, when this item amounted to the sum of \$25,958,621.93.

The total deductions—being interest, taxes, rentals and organization expenses—amounted to \$14,264,062.85, a decrease of \$964,481.18 from last year, when these deductions

amounted to the sum of \$15,228,544.03, leaving for this year an amount applicable to dividends of \$9,629,806.88, a decrease from the year 1890 of \$1,100,271.02, when it amounted to the sum of \$10,730,077.99.

The earnings from the passenger department were \$30,938,-054.43, an increase of \$1,500,342.46 over the year 1890, when they amounted to \$29,437,711.97. The earnings from the freight department were \$29,732,723.80, an increase of \$507,509.61 over those of last year, which amounted to \$29,225,214.19.

The "express, mail and other" earnings included in the total passenger earnings, as given above, amounted to \$3,005,466.71, being an increase of \$130,531.07, this item having been, in 1890, \$2,874,935.64.

The earnings from "elevators," etc., included in the total freight earnings, were \$342,737.10, being a decrease of \$219,-181.74 from last year, when they amounted to \$561,918.84.

The "other earnings" from operation amounted to \$812,-326.10, an increase of \$244,491.64 from the year 1890, when this item was \$567,834.46.

YEARS.	Total Transportation.	Increase or Decrease from Previous Year.	Percentage.
1881-82,	\$39,094,369 25	—	—
1882-83,	41,635,800 39	\$2,541,431 14	6.50
1883-84,	41,456,977 30	178,823 09*	0.43*
1884-85,	41,742,340 99	285,363 69	0.69
1885-86,	46,171,689 24	4,429,348 25	10.61
1886-87,	50,068,658 34	3,896,969 10	8.40
1887-88,	53,720,034 83	3,651,376 49	7.29
1888-89,	55,856,900 85	2,136,866 02	3.98
1889-90,	59,230,760 62	3,373,859 77	6.04
1890-91,	61,483,104 33	2,252,343 71	3.80

* Decrease.

The following tables show the passenger and freight earnings for the past ten years, and the comparative amount of passenger and freight mileage during the same period: —

YEARS.	Passenger Earnings.	Freight Earnings.	Other Earnings.
1881-82,	\$19,567,274 71	\$19,527,094 54	—
1882-83,	20,602,289 13	21,033,511 26	—
1883-84,	21,207,200 42	20,249,776 88	—
1884-85,	21,549,369 27	20,192,971 72	—
1885-86,	23,331,325 71	22,840,363 53	—
1886-87,	25,285,736 69	24,782,921 65	—
1887-88,	27,368,655 77	26,351,379 06	—
1888-89,	28,154,549 42	27,064,063 57	\$638,287 86
1889-90,	29,437,711 97	29,225,214 19	567,834 46
1890-91,	30,938,054 43	29,732,723 80	812,326 10

Passenger and Freight Mileage.

YEARS.	Total Passenger Mileage.	Total Freight Mileage.
1881-82,	892,321,207	1,130,070,652
1882-83,	943,245,658	1,220,824,418
1883-84,	1,007,136,376	1,229,368,472
1884-85,	1,041,628,073	1,266,160,455
1885-86,	1,124,148,045	1,391,626,438
1886-87,	1,242,031,078	1,517,932,012
1887-88,	1,303,094,023	1,685,923,614
1888-89,	1,356,281,981	1,771,581,781
1889-90,	1,458,149,088	1,976,652,769
1890-91,	1,528,234,020	2,073,437,566

The increase of passenger mileage — or passengers carried one mile — for the year amounts to 70,084,932. The increase of freight mileage, or tons of freight carried one mile, amounts to 96,784,797. The total number of passengers carried was 107,271,842, showing an increase of 8,428,130 over the previous year. The whole number of tons of freight carried was 29,181,594, as against 27,944,501; showing an increase of 1,237,093 tons.

GROSS EARNINGS PER MILE OF ROAD.

The average sum earned on each mile of main track and branch operated was \$15,413.16. The average earnings from operation per mile, on the five operating roads of standard-gauge terminating in Boston, were \$14,715.00.

COST OF OPERATING.

The following table shows the cost of operating the roads during the past ten years, and the percentage of operating expenses, not including taxes, to gross receipts : —

YEARS.	Cost of operating per Mile of Road.	Percentage of Operating Expenses to Gross Receipts.
1881-82,	\$8,603 10	69
1882-83,	9,192 56	71
1883-84,	8,062 12	66
1884-85,	7,460 50	62
1885-86,	8,147 84	63
1886-87,	8,416 72	64
1887-88,	9,320 43	65
1888-89,	9,545 96	64
1889-90,	10,033 07	67
1890-91,	10,637 27	69

DIVIDENDS.

The total amount of dividends declared was \$9,013,516.74, an increase of \$562,956.35 from last year. Of the 52 railroad corporations 34 paid dividends varying from 2 to 10 per cent. The following table shows the amount paid in dividends by all the corporations for ten years, with the percentage to capital stock, and also the amount of interest paid : —

YEARS.	Amount Paid In Dividends.	Percentage to Total Capital Stock.	Interest Paid.
1881-82,	\$6,271,139 86	5.10	\$4,291,222 59
1882-83,	6,379,721 10	5.21	4,756,085 23
1883-84,	6,535,054 92	5.12	4,729,328 56
1884-85,	6,551,704 15	5.10	4,767,095 88
1885-86,	6,857,506 30	5.33	4,810,019 68
1886-87,	7,550,901 61	5.02	4,880,512 85
1887-88,	7,986,226 10	5.29	5,506,299 90
1888-89,	7,380,366 75	4.86	5,909,669 49
1889-90,	8,450,560 39	5.37	5,776,570 08
1890-91,	9,013,516 74	5.69	5,964,230 19

The capital stock of the corporations paying no dividends during the year amounted to \$29,246,737.33, which is 18.64 per cent. of the total capital stock.

For the year ending June 30, 1890, the capital stock of the corporations paying no dividends amounted to \$29,245,647.33, which was 18.60 per cent. of the total aggregate capital stock.

From the statistical report of the Interstate Commerce Commissioners of the United States for the year ending June 30, 1890, it appears that in group 1, which embraces the New England States, the capital stock of the railroads paying no dividends was 24.58 per cent. of the total stock of the railroads composing the group. For the same year, taking the United States as a whole, the capital stock of the railroads paying no dividends amounted to 63.76 per cent. of the total capital stock of all roads.

AMOUNT OF BUSINESS.

The total number of passengers carried during the year on the roads of the companies making returns to this Board was 107,271,842, and each passenger travelled on the average 14.25 miles, making a passenger mileage of 1,528,234,020 miles. The total number of tons of freight carried was 29,181,594; each ton of freight was carried an average of 71.05 miles, being a ton mileage of 2,073,437,566 miles.

The annual passenger and freight movement on all the roads, for ten years, appears in the following tables:—

YEARS.	No. of Passengers Carried.	No. of Passengers Carried One Mile.	Average Dis- tance Travelled.
1881-82,	55,868,694	892,321,207	15.97
1882-83,	61,530,747	943,245,658	15.33
1883-84,	66,517,265	1,007,136,376	15.29
1884-85,	69,603,700	1,041,628,073	14.97
1885-86,	75,842,581	1,124,148,085	14.82
1886-87,	82,923,364	1,242,031,078	14.98
1887-88,	89,686,412	1,303,094,023	14.53
1888-89,	93,529,299	1,356,281,981	14.50
1889-90,	98,843,712	1,458,149,088	14.75
1890-91,	107,271,842	1,528,234,020	14.25

YEARS.	Tons Freight Carried.	Tons Freight Carried One Mile.	Average Dis- tance each Ton was Carried.
1881-82,	19,061,164	1,130,070,652	59.29
1882-83,	20,202,881	1,220,824,418	60.43
1883-84,	20,273,920	1,229,368,472	60.64
1884-85,	20,577,096	1,266,160,455	61.53
1885-86,	22,925,532	1,391,626,438	60.70
1886-87,	24,605,140	1,517,932,012	60.88
1887-88,	25,787,383	1,685,923,614	65.38
1888-89,	25,482,103	1,771,581,781	69.52
1889-90,	27,944,501	1,976,652,769	70.73
1890-91,	29,181,594	2,073,437,566	71.05

The miles run by passenger and freight trains, and the total miles run by all trains for the past ten years, were as follows : —

YEARS.	MILES RUN BY —		
	Passenger Trains.	Freight Trains.	All Trains.
1881-82,	13,636,169	10,598,126	29,052,800
1882-83,	14,244,658	11,382,154	31,150,823
1883-84,	15,157,425	11,282,338	32,304,333
1884-85,	16,212,988	11,722,667	34,168,999
1885-86,	17,268,159	12,303,808	36,441,043
1886-87,	18,522,488	13,057,794	39,391,079
1887-88,	20,262,326	13,693,603	42,494,669
1888-89,	20,316,766	14,008,891	43,082,423
1889-90,	21,020,064	15,306,155	45,448,365
1890-91,	22,288,108	16,727,141	48,981,684

AVERAGE EARNINGS PER REVENUE-TRAIN MILE.

The average earnings per revenue-train mile from operation of all the roads, during the year, were \$1.565.

The earnings for each revenue-train mile, for each passenger-train mile, and for each freight-train mile, on ten of the principal roads in the State during the past five years, are given in the following tables:—

	EARNINGS PER TOTAL REVENUE-TRAIN MILE.				
	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
Boston & Albany, . . .	\$1.628	\$1.717	\$1.809	\$1.863	\$1.800
Boston & Maine, . . .	1.584	1.472	1.476	1.549	1.469
Fitchburg, . . .	1.417	1.359	1.380	1.430	1.338
New York & New England,	1.646	1.585	1.565	1.544	1.400
Old Colony, . . .	1.730	1.743	1.828	1.601	1.607
Connecticut River, . . .	1.914	1.955	1.966	1.971	1.835
New York, New Haven & Hartford, . . .	1.876	1.822	1.766	1.789	1.803
Providence & Worcester, .	2.192	2.282	2.153	2.218	1.979

	EARNINGS PER PASSENGER-TRAIN MILE.				
	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
Boston & Albany, . . .	\$1.754	\$1.739	\$1.725	\$1.657	\$1.564
Boston & Maine, . . .	1.407	1.250	1.295	1.367	1.319
Fitchburg, . . .	.978	.971	.970	1.053	1.093
New York & New England,	1.191	1.141	1.120	1.130	1.088
Old Colony, . . .	1.402	1.460	1.516	1.409	1.422
Connecticut River, . . .	1.305	1.332	1.308	1.217	1.140
New York, New Haven & Hartford, . . .	1.756	1.614	1.633	1.674	1.732
Providence & Worcester, .	1.566	1.523	1.469	1.416	1.419

	EARNINGS PER FREIGHT-TRAIN MILE.				
	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
Boston & Albany, . . .	\$1.530	\$1.696	\$1.762	\$1.966	\$1.961
Boston & Maine, . . .	1.941	1.884	1.769	1.822	1.679
Fitchburg, . . .	1.915	1.759	1.704	1.670	1.410
New York & New England,	2.154	2.093	2.095	1.961	1.644
Old Colony, . . .	2.562	2.496	2.742	2.053	2.031
Connecticut River, . . .	3.286	3.438	3.412	3.953	3.590
New York, New Haven & Hartford, . . .	2.109	2.213	1.990	1.951	1.916
Providence & Worcester, .	3.122	3.587	3.243	3.540	2.889

COST OF RUNNING TRAINS.

The average cost of running trains one mile during this year on all roads reported has been \$0.866. The cost (not including taxes) of running each train mile for the past eight years was as follows :—

Cost per Total Train Mile.

1883-84, . . .	\$0.895	1887-88, . . .	\$0.906
1884-85, . . .	.813	1888-89, . . .	.874
1885-86, . . .	.845	1889-90, . . .	.872
1886-87, . . .	.883	1890-91, . . .	.866

The following table shows the cost, not including taxes, for five years, per total train mile, to each of the leading corporations of the State :—

	COST PER TOTAL TRAIN MILE.				
	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
Boston & Albany, . . .	\$0.967	\$0.987	\$0.912	\$0.955	\$1.000
Boston & Maine, . . .	.807	.810	.789	.812	.785
Fitchburg, . . .	.805	.800	.788	.771	.780
New York & New England, . . .	.823	.831	.823	.798	.743
Old Colony, . . .	.935	.949	1.016	.951	.958
Connecticut River, . . .	1.020	1.077	1.058	1.094	.994
New York, New Haven & Hartford, . . .	1.016	1.029	1.004	1.007	1.016
Providence & Worcester, . .	.930	1.055	.879	.868	.796

The cost of certain specified items of train service per total train mile for the last six years is divided as follows :—

	1886.	1887.	1888.	1889.	1890.	1891.
Repairs of road-bed, . .	\$0.122	\$0.125	\$0.131	\$0.122	\$0.112	\$0.104
of bridges, . . .	.025	.022	.030	.024	.020	.022
of rails, . . .	.015	.013	.018	.021	.014	.016
of locomotives, . .	.056	.054	.051	.046	.050	.042
of passenger cars, . .	.039	.041	.048	.038	.036	.036
of freight cars, . .	.047	.048	.047	.037	.045	.041
Wages, . . .	.272	.284	.286	.289	.292	.297
Oil and waste, . . .	.007	.007	.007	—	—	—
Fuel, . . .	.091	.095	.099	.101	.098	.102
Totals, . . .	\$0.674	\$0.689	\$0.717	\$0.678	\$0.667	\$0.660

COST OF RUNNING TRAINS.

The average cost of running trains one mile during this year on all roads reported has been \$0.866. The cost (not including taxes) of running each train mile for the past eight years was as follows :—

Cost per Total Train Mile.

1883-84, . . .	\$0.895	1887-88, . . .	\$0.906
1884-85, . . .	.813	1888-89, . . .	.874
1885-86, . . .	.845	1889-90, . . .	.872
1886-87, . . .	.883	1890-91, . . .	.866

The following table shows the cost, not including taxes, for five years, per total train mile, to each of the leading corporations of the State :—

ERRATA.

Average Fares for Six Years.

Boston & Albany, for 1890-91, should be 1.81 cents, not 1.00 cents.

New York, New Haven & Hartford, . . .	1.016	1.029	1.004	1.007	1.010
Providence & Worcester, . .	.930	1.055	.879	.868	.796

The cost of certain specified items of train service per total train mile for the last six years is divided as follows :—

	1886.	1887.	1888.	1889.	1890.	1891.
Repairs of road-bed, . .	\$0.122	\$0.125	\$0.131	\$0.122	\$0.112	\$0.104
of bridges, . . .	.025	.022	.030	.024	.020	.022
of rails, . . .	.015	.013	.018	.021	.014	.016
of locomotives, . .	.056	.054	.051	.046	.050	.042
of passenger cars, . .	.039	.041	.048	.038	.036	.036
of freight cars, . .	.047	.048	.047	.037	.045	.041
Wages, . . .	.272	.284	.286	.289	.292	.297
Oil and waste, . . .	.007	.007	.007	—	—	—
Fuel, . . .	.091	.095	.099	.101	.098	.102
Totals, . . .	\$0.674	\$0.689	\$0.717	\$0.678	\$0.667	\$0.660

FARES AND FREIGHTS PER MILE.

The four following tables show the average fares on all roads, the average fares and freights for eight years on the leading roads, and the change in average rate of freight on six roads since 1865 :—

Average Fare on all Roads in the State.

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
\$0.0192	\$0.0187	\$0.0188	\$0.0185	\$0.0190	\$0.0187	\$0.0183	\$0.0183

Average Fares for Six Years.

	FARES.					
	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.
Boston & Albany, . . .	1.85	1.88	1.87	1.87	1.86	1.00
Boston & Maine, . . .	1.80	1.83	1.94	1.86	1.81	1.82
Old Colony, . . .	1.70	1.69	1.85	1.83	1.82	1.82
Fitchburg, . . .	1.75	1.89	1.97	1.96	1.91	1.87
New York & New England,	2.02	2.07	2.02	2.00	1.96	1.98
Connecticut River, . .	2.42	2.42	2.42	2.40	2.39	2.26
New York, New Haven & Hartford, . . .	1.92	1.77	1.68	1.72	1.66	1.69
Providence & Worcester,	2.10	2.10	2.12	2.28	2.27	2.00

Average Freights for Six Years.

	FREIGHTS.					
	1886.	1887.	1888.	1889.	1890.	1891.
	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.
Boston & Albany, . . .	1.10	1.10	1.08	1.03	1.11	1.08
Boston & Maine, . . .	2.27	2.22	1.96	1.88	1.71	1.67
Old Colony, . . .	2.93	2.90	2.90	2.91	2.66	2.63
Fitchburg, . . .	1.07	1.13	1.09	1.02	0.99	1.00
New York & New England,	1.67	1.63	1.56	1.36	1.22	1.14
Connecticut River, . .	2.81	2.92	2.65	2.74	2.75	2.75
New York, New Haven & Hartford, . . .	2.00	1.95	1.78	1.83	1.81	1.79
Providence & Worcester,	2.49	2.55	2.52	2.54	2.50	1.98

Average Rates of Freight, 1865 and 1891.

	Rate 1865. Cents.	Rate 1891. Cents.	Per cent. of 1891 to 1865.
Boston & Albany,	3.90	1.08	28
Boston & Maine,	4.58	1.67	36
Connecticut River,	6.20	2.75	44
Fitchburg,	4.10	1.00	24
Old Colony,	3.20	2.63	82

STEEL RAILS.

During the year, 344.544 miles of steel rail were laid, as against 322.156 laid last year, making the whole amount now laid 4,937.094 miles, being more than the total of main line, including double track and branches, showing that part of the sidings are now in steel. The amount of steel rail laid each year for six years is shown in the following table:—

	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
Steel rail (miles), .	237	329	287	80	322	345

ROLLING STOCK.

The increase in the number of locomotives during the year has been 70; the increase of passenger cars, 61; mail and baggage cars have increased 25; freight cars have increased 371.

The following table shows the amount of rolling stock returned for the last seven years:—

	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
Locomotives, .	1,416	1,445	1,550	1,635	1,621	1,643	1,713
Passenger cars, .	1,993	2,058	2,191	2,443	2,576	2,601	2,662
Mail and baggage cars,	509	518	564	581	460	463	488
Freight cars, .	29,957	31,319	34,200	34,808	34,890	34,976	35,347

EMPLOYEES.

The average number of persons employed by the railroad corporations making returns to this Board was 42,289, being an increase of 1,939 from the year 1890. The following table shows the number employed for each of the past eight years :—

1883-84,	30,590	1887-88,	38,928
1884-85,	30,069	1888-89,	38,909
1885-86,	31,188	1889-90,	40,350
1886-87,	34,200	1890-91,	42,289

The whole number employed by all the steam railroads and street railways making returns to this Board is 48,738.

STREET RAILWAYS.

Returns were received from 56 street railway companies, a net increase of 8. During the year nine companies have been incorporated — eight under chapter 113 of the Public Statutes, and one, the Lowell & Suburban, incorporated (for the purpose of consolidating the Lowell and the Lowell & Dracut companies) by special act of the Legislature. The Hull, incorporated by special act of the Legislature, has made a return for the year. The eight companies incorporated under the provisions of the Public Statutes were the Cottage City, the Leominster, the Natick Electric, the North End, the Whitman, the Whitinsville, the Woronoco, and the Worcester, Leicester & Spencer companies.

The Plum Island, having been purchased by another corporation, and the Nantucket Electric, have been dropped from our list.

The name of the Pittsfield has been changed to the Pittsfield Electric.

The aggregate capital stock of all the street railway companies is \$19,553,952.48, being an increase of \$4,674,822.48; the gross debt has also increased \$923,956.55, and now amounts to \$11,656,815.99. The aggregate of stock and gross debt is now \$31,210,768.47.

One corporation paid a dividend of 8 per cent. on preferred and 10 per cent. on common stock; two paid dividends of 10 per cent.; four of 8 per cent.; one of 7 per cent.; six of 6

per cent. ; three of 5 per cent. ; one of $4\frac{1}{2}$ per cent. ; two of 4 per cent. ; two of 3 per cent. The remaining companies declared and paid no dividends.

The average rate of dividend on the total amount of capital stock was 5.63 per cent ; and the net earnings amount to 5.70 per cent. on the aggregate of capital stock and gross debt.

The whole length of track, including branches, sidings and double track, is 674.132 miles, being an increase of 10.277 miles. The average cost is \$17,930.96 per mile for permanent way, \$11,621.72 for equipment, and \$12,210.32 for land and buildings and other property, making a total cost of \$41,763.00 for each mile of road owned. The number of round trips was 3,958,455, an increase of 193,639 over the previous year ; with a mileage of 27,670,166, an increase of 1,153,229. Passengers were carried to the number of 176,090,189, being an increase of 11,205,746 over the number carried during the preceding year. The number of passengers carried on the street railways exceeded the number on the steam roads by 68,818,347.

The gross income was \$8,901,123.36, an increase of \$513-107.88. There was a decrease of net income of \$35,112.55, with an increase of dividends paid amounting to \$136,861.00.

The average amount received for the conveyance of each passenger was 5.06 cents, and the average cost of carrying each person amounted to 4.05 cents ; the net profits to the companies being 1.01 cents, against 1.10 cents as compared with last year. The average cost of a round trip was \$1.80, with a profit of 45 cents, being a decrease of 3 cents from last year.

The whole amount of horses was 10,640, being a decrease of 601 ; the number of cars was 3,494, showing an increase of 247, and the number of other vehicles was 577. The number of persons employed on street railways was 6,449, being an increase of 203 over last year. The number of accidents reported was 409, of which 29 were fatal. The number injured the previous year was 372, — 20 of whom were killed.

For the year ending September 30 the Board has authorized an increase of the capital stock of the following companies : the West End, an increase of \$4,500,000 ; the Lynn & Boston, an increase of \$500,000 ; the Lowell & Suburban, an increase of \$100,000 ; the Gloucester, an increase of \$120,000 ; the

Holyoke, the Springfield, the Lynn Belt, the Merrimac Valley, the Brockton, an increase each of \$100,000; the Quincy & Boston, an increase of \$50,000; and the Manet, an increase of \$15,000. In accordance with such authority, the West End has issued \$1,650,000; the Lynn & Boston has issued \$100,000; the Gloucester has issued \$120,000; the Holyoke has issued \$100,000; the Springfield has issued \$100,000; the Lynn Belt has issued \$100,000; the Manet has issued \$10,000 of capital stock.

The Board has also approved of the issue of mortgage bonds as follows: the Lowell & Surburban, \$1,000,000; the Newburyport & Amesbury, \$350,000; the Merrimac Valley, \$350,000; and the Essex, \$100,000.

By the annual returns to the Board, it appears that under such approval the Essex report an issue of \$100,000 of mortgage bonds. None of the other named companies report having made an issue of bonds.

According to returns from the various companies, there were in operation, on the 30th of September, 279.439 miles of electric road using the "overhead" system, and 9.590 miles using the "storage-battery" system. There were under construction 11.100 miles of the "overhead" system.

In closing this report, the Board records the death of EDWARD WILKINSON KINSLEY, which occurred at his home in Boston, on Saturday, Dec. 26, 1891. Mr. Kinsley was originally appointed as a member of the Board on July 1, 1878. He resigned on April 7, 1883, and was reappointed on July 25, 1884. His experience in and knowledge of railroad affairs and problems throughout the country, his wide acquaintance with railroad men, his sagacity, and his inflexible determination without regard to political or corporate influences to do that which he deemed to be right and just as between the public and the corporations, combined to make his services of distinguished value. We, his associates, mourn his loss, not simply on account of our high estimation of his efficient service, but also because he was a friend whom we loved.

GEORGE G. CROCKER,
EVERETT A. STEVENS,

APPENDIX.

[A.]

REPORT OF COMMITTEE ON HARMONY IN RAILWAY LEGISLATION.

At the Second Annual Convention of Railroad Commissioners, held at the office of the Interstate Commerce Commission in Washington in May, 1890, the committee on harmony in railroad legislation, appointed at the preceding Annual Convention, submitted the following report:—

Judge O. P. Mason of Nebraska, who was appointed as one of the members of the committee, ceased to be connected with the State Board of Transportation of that State on the 1st of April, 1889, and by vote of that Board Mr. W. S. Garber was appointed in his place.

A meeting of the committee was held in Boston on the 28th of September last, at the office of the Board of Railroad Commissioners for that State, and every member of the committee was present. At that meeting an outline of a report was submitted and discussed, and the committee adjourned, to meet at Washington for final conference at the time to be fixed for this convention.

In order to determine what action is requisite and appropriate to secure greater harmony in railroad legislation, it is necessary to consider to what extent lack of harmony exists, and the reasons why that lack of harmony is mischievous.

Legislation in relation to railroads emanates from Congress and from forty-seven Legislatures of States and Territories. Under the rulings of the Interstate Commerce Commission and the decisions of the courts, a railroad which is wholly within a single State, if engaged in the transportation of passengers and freight going to or coming from another State, is engaged in interstate commerce, and is therefore subject to congressional control; and, in fact, there is hardly a railroad of any importance in the country which is not subject both to State regulation and to the higher, the controlling authority of Congress, under its constitutional power "to regulate commerce with foreign nations, among the several States and with the Indian tribes." A corporation operating a line of railroad through several States is subject not only to the control of the national government, but to the distinctive regulations of each State through which its road passes.

The lack of harmony in legislation affecting railroad traffic can then best be considered in two classes. First, lack of harmony between congressional and State legislation; and, second, lack of harmony between the legislation of the respective States. The importance of securing harmony between congressional and State legislation will first be considered.

Interstate or through traffic and State or local traffic are so closely interwoven with each other, and it is often so difficult to determine to which class of traffic specific freight belongs, that any difference between the substance of laws passed by the United States and the laws of the several States so far as they attempt to cover the same ground encourages the raising of questions as to jurisdiction, and delays or prevents enforcement. Nor is it sufficient that the intent of the State law and the intent of the United States law should be the same. Material advantage will accrue from having the phraseology not simply similar, but the same. Diversity of expression opens the way for litigation; and, until a court of final resort is reached, it cannot be determined with certainty whether the form of expression used by any State Legislature does or does not mean the same as the slightly different form used in national legislation. So far, then, as the laws in the several States exactly correspond with the form of expression adopted in the laws of the United States, the possibility of conflict of authority between the two will be lessened, and litigation growing out of uncertainty as to jurisdiction or as to the meaning of the law will be diminished.

It would conduce to the welfare of the public, as well as the welfare of the railroad corporations, if all the States should adopt in their legislation the exact phraseology used in the Interstate Commerce Act upon the following subjects:—

First, the definition and prohibition of unjust discrimination. This is covered by section 2 of the act, which is as follows:—

If any common carrier subject to the provisions of this act shall, directly or indirectly, by any special rate, rebate, drawback, or other device, charge, demand, collect, or receive from any person or persons a greater or less compensation for any service rendered, or to be rendered, in the transportation of passengers or property, subject to the provisions of this act, than it charges, demands, collects, or receives from any other person or persons for doing for him or them a like and contemporaneous service in the transportation of a like kind of traffic under substantially similar circumstances and conditions, such common carrier shall be deemed guilty of unjust discrimination, which is hereby prohibited and declared to be unlawful.

Second, the prohibition of undue and unreasonable preferences or advantages. This subject is covered in the first part of section 3 of

the act and in section 22. The portion of section 3 relating to this subject is as follows :—

It shall be unlawful for any common carrier subject to the provisions of this act to make or give any undue or unreasonable preference or advantage to any particular person, company, firm, corporation, or locality, or any particular description of traffic, in any respect whatsoever, or to subject any particular person, company, firm, corporation or locality, or any particular description of traffic, to any undue or unreasonable prejudice or disadvantage in any respect whatsoever.

Section 22 is as follows :—

Nothing in this act shall prevent the carriage, storage, or handling of property free or at reduced rates for the United States, State, or municipal governments, or for charitable purposes, or to or from fairs and expositions for exhibition thereat, or the free carriage of destitute and homeless persons transported by charitable societies, and the necessary agents employed in such transportation, or the issuance of mileage, excursion, or commutation passenger tickets; nothing in this act shall be construed to prohibit any common carrier from giving reduced rates to ministers of religion, or to municipal governments for the transportation of indigent persons, or to inmates of the national homes or State homes for disabled volunteer soldiers, and of soldiers' and sailors' orphan homes, including those about to enter and those returning home after discharge, under arrangements with the boards of managers of said homes; nothing in this act shall be construed to prevent railroads from giving free carriage to their own officers and employees, or to prevent the principal officers of any railroad company or companies from exchanging passes or tickets with other railroad companies for their officers and employees; and nothing in this act contained shall in any way abridge or alter the remedies now existing at common law or by statute, but the provisions of this act are in addition to such remedies.

Third, the requirement of equal facilities for interchange of traffic. This is covered by the latter part of section 3 of the act, as follows :—

Every common carrier subject to the provisions of this act shall, according to their respective powers, afford all reasonable, proper, and equal facilities for the interchange of traffic between their respective lines, and for the receiving, forwarding, and delivering of passengers and property to and from their several lines and those connecting therewith, and shall not discriminate in their rates and charges between such connecting lines; but this shall not be construed as requiring any such common carrier to give the use of its tracks or terminal facilities to another carrier engaged in like business.

Fourth, the regulation of the relations between rates of compensation to be allowed for long and short hauls. This subject is covered in section 4 of the act, which is as follows :—

It shall be unlawful for any common carrier subject to the provisions of this act to charge or receive any greater compensation in the aggregate for the transportation of passengers or of like kind of property, under substantially similar circumstances and conditions, for a shorter than for a longer distance over the same line, in the same direction, the shorter being included within the longer distance; but this shall not be construed as authorizing any common carrier within the terms of this act to charge and receive as great compensation for a shorter as for a longer distance: *provided, however*, that upon application to the commission appointed under the provisions of this act, such common carrier may, in special cases, after investigation by the commission, be authorized to charge less for longer than for shorter distances for the transportation of passengers or property; and the commission may from time to time prescribe the extent to which such designated common carrier may be relieved from the operation of this section of this act.

Section 5 of the act relates to the pooling of freights and the division of earnings, both of which are forbidden. On this subject there is such diversity of opinion that it is not probable that the various States would pass laws conforming to the provisions of the interstate commerce act.

Next follow various provisions relating to the printing and posting of rates, fares and charges, upon which uniformity is desirable, and would simplify the work of the railroad companies. The provisions of law also in regard to notice to be given of advances and reductions in rates should be uniform. The State laws should also conform, as far as possible, with the United States laws, in the penalties imposed, including penalties for false billing, false classification, false weighing, etc. There should also be uniformity in the method of keeping accounts, in the statistics required, and in the time and manner of making reports. As forms for accounts, statistics, and reports are largely within the control of the commissions of the various States, and as Congress has placed them in the control of the Interstate Commerce Commission, practical uniformity, if not already secured in all important points, is easily attainable.

Leaving now the Interstate Commerce Act, the scope of the power of Congress in the regulation of our railroads should next be considered. It is clear that its power is vastly more extensive than that thus far exercised, but to define the limits of possible congressional control is difficult in the extreme. The decisions of the courts throw shadows as well as light upon the subject.

In 1887, in the case of *Hall v. DeCuir*, 95 U. S., 485, the court held that a statute of the State of Louisiana was unconstitutional on the ground that it was an attempt to regulate interstate commerce, although the provisions of the statute were simply that,

in public conveyances within the State of Louisiana, there should be no discrimination on account of color. On the 3d of March of the present year, however, in the case of the Louisville, New Orleans & Texas Railroad Company *v.* the State of Mississippi, the court held that an act of the State of Mississippi requiring all steam railroads carrying passengers in that State to provide equal but separate accommodations for the white and colored races, by furnishing two or more passenger cars for each passenger train, or by dividing the passenger cars by a partition, so as to secure separate accommodations, was not an interference with interstate commerce, and was constitutional. In the latter case it should be noted that Justices Brewer, Harlan and Bradley dissented.

From the latter decision it might be inferred that the court has concluded that the powers of Congress should be confined within narrower limits than heretofore indicated; but this inference is entirely overthrown by the decision in the Iowa liquor case (*Leisy et al. v. Hardin*), just announced, which manifests exactly the opposite tendency; since, on a subject hitherto considered as a police regulation, exclusively within the control of the States, the court has denied to the State the right to legislate even in the absence of congressional legislation.

In the case of *Mattingly v. the Pennsylvania Company*, tried before the Interstate Commerce Commission, the decision rendered by Commissioner Schoonmaker, and filed on the 25th of April of the present year, reviews some of the cases which throw light on the extent of congressional control of our railroads.

From the cases there cited the following quotations are made:—

In *Sherbrook and others v. Alling and others*, 93 U. S., 103, it was said: "The commercial power conferred by the constitution is one without limitation. It authorizes legislation with respect to all the subjects of foreign and interstate commerce, the persons engaged in and the instruments by which it is carried on."

In 114 U. S., 196, it is said, in reference to the power of Congress to regulate commerce: "It is the power to prescribe the rules by which it shall be governed,—that is, the conditions upon which it shall be conducted. It embraces within its control all the instrumentalities by which that commerce may be carried on, and the means by which it may be aided and encouraged."

While the limits of the power of Congress to regulate our railroads cannot be defined with certainty, it is sufficient for the purposes of this report to bear in mind that the constitutional right to regulate interstate commerce has within the past fifteen or twenty years been developed and declared to an extent which before that time none but

dreamers imagined. The indications are that many of our State laws, if carried to the supreme court, would be held to be unconstitutional, and many others have validity only so long as Congress neglects to cover the same ground.

Whatever may be the proper limit of the powers of Congress, — whether Congress has or has not the right, as to every railroad engaged directly or indirectly in interstate commerce, whether wholly in one State or running into two or more States, not only to regulate fares for passengers and freight, but also to determine how the cars for the transportation of passengers and of freight shall be built, what their dimensions shall be, what their appliances for convenience and safety shall be, what shall be their rate of speed, what stops they shall make, what shall be the method of construction and the weight of locomotives, what shall be the method of construction and the supervision of roadway, of tracks and of bridges, what system of road signals shall be used, what shall be the character of the station accommodations to be provided, and how the public shall be protected at such stations, what regulations shall be enforced in regard to the operation of the road, and what regulations shall be prescribed as to the compensation of employees and the limit of their hours of labor, etc.; whether it is or is not true that the States, by allowing their railroad corporations to take part in interstate commerce, have thereby parted with all but a shadow of control over the subjects of their creation; whether such railroads in their growth have or have not practically broken their mothers' apron strings, and, having come of age as it were, are now free from her control, and in all essentials subject only to the higher power of the United States, — still, it must be admitted that these are far-reaching and somewhat perilous questions, and that it is expedient that changes from present conditions should be made slowly.

The tendency of the times, however, is to force the issue with alarming rapidity. Every inconvenience, delay and expense to the public or to the railroads connected with the billing and transportation of interstate freight, or with the ticketing and carriage of through passengers, and growing out of the limitations imposed by State or corporate lines of division; every case of excessive and unreasonable regulation, or of lax and careless supervision, by State authorities; every corrupt or ignorant Legislature; every instance of conflicting or multiform regulations by the several States; every difficulty in regulation or in management of whatever nature resulting from State lines; every attempt by a railroad corporation to escape State regulation by pleading that such regulation is unconstitutional as an interference with interstate commerce; every cut-throat struggle between competing lines, and finally, the panacea for most of the foregoing

evils, every consolidation,—furnishes an argument against State regulation and in favor of the extension of congressional control.

Great, however, as are the objections to present conditions, the dangers which would grow out of an attempt by Congress to undertake the full regulation of our railroads seem more serious. Congress is crushed under a weight of business with which it is unable to cope successfully. The virtue and the wisdom of its members is strained to a dangerous excess in the effort to regulate the tariff. An attempt by Congress to regulate the details of the operation of our railroads cannot be looked forward to by any patriotic citizen without grave apprehension. There are, moreover, many reasons for believing that absolute regulation by the United States will result in absolute ownership by the United States.

Whatever the constitution permits or requires, whatever is inherently right as a matter of principle, whatever conclusion may be reached as to what would be expedient in the long run, it must nevertheless be conceded that at the present time we are unprepared for a sweeping change, and that a multitude of considerations urge that all should unite in stemming the present current. To this end the railroad companies themselves can do much. Some of them in the past have conducted themselves wisely, judiciously, and with an obvious realization of their public responsibilities. Others have in the past followed, and some of them still continue to follow, selfish and short-sighted policies, injurious to themselves and demoralizing to others. Their endeavors to evade State regulation have led to the exercise by Congress of some of the powers vested in it. Every company which acts on the general principle that compliance with a State law should be avoided, if possible, is simply paving the way for further congressional interference. Above all things the companies should not rest until practical uniformity in operating rules has been secured.

The Legislatures of the various States can do much, by intelligent and conservative action, to postpone the day when their offspring shall no longer acknowledge their control. To this end they should bring their legislation into harmony with Congressional legislation, as has been pointed out; they should also bring about greater harmony in legislation among themselves, not only on those points in which they have exclusive right to legislate, such as certain police powers, but also on those matters on which they have temporarily the right to legislate, owing to the failure of Congress to exercise its powers, and upon those matters in relation to which the power to legislate has not been directly denied to them by the decisions of the supreme court. References to some of the subjects on which harmony might and should be secured will serve to indicate the scope of the work to be done.

There should be uniformity in the use of terms.

It is desirable that there should be uniformity as to the number of pounds and the value of baggage allowed to each passenger.

Uniform regulation is desirable as to the carriage of live stock, covering the disinfection of cars, the limit of confinement without unloading, and some details of the construction of the cars. If this cannot be accomplished through harmonious action by the several States, it ought to be accomplished by the exercise of congressional control.

The same can also be said in regard to the weighing, storage and delivery of grain.

The problem of train heating has not yet advanced to a point which would justify general compulsory legislation, neither could the States agree as to the kinds of stoves and heaters to be used in the absence of a train system. Nor has the subject of lighting cars reached a development which justifies the requirement of uniformity in detail. The provision of the Massachusetts statutes, however, that no passenger car shall be lighted by naphtha or by any illuminating oil or fluid made in part of naphtha, or which will ignite at a temperature less than three hundred degrees Fahrenheit, might be adopted by all the States, as they probably all wish to go as far as that towards safety in lighting, while many of them are contemplating more radical restrictions.

The safety of railroad traffic depends largely upon the number of brakemen employed on passenger and freight trains, and in State legislation and corporate action on this subject there is diversity and laxity. Nevertheless, it would be difficult to devise a law which would be effective and still be sufficiently elastic to meet the widely varied conditions existing in the different sections of our country. The number of brakemen needed differs according to the country through which the road passes, the grades, the speed of the train, the number of stops and the amount of travel on the road, and also on the question whether the road is equipped with the block system and whether train brakes are used.

There should be a uniform requirement of train brakes on passenger cars, and it is probable that in no way can the Railroad Commissioners do more towards saving life and preventing mutilation than by taking measures to secure a uniform requirement that freight cars also shall be equipped with a train brake. The movement initiated at the last convention of Railroad Commissioners upon this subject ought to receive from the present meeting endorsement and impulse.

There should be a uniform requirement that locomotives shall be equipped with driving-wheel brakes.

To the subject of securing the adoption of automatic couplers of

a uniform type throughout the country, Railroad Commissioners should continue in earnest and intelligent effort. If a law should be passed in accordance with the resolutions adopted at the last convention of Railroad Commissioners, requiring the use, after a certain date, on all cars used in interstate commerce, of automatic couplers of a type to be selected by the Interstate Commerce Commission, the States would have but little to do in order to make the use of such couplers universal. We have noted with satisfaction the progress which the Master Car Builders' type has made during the past year, and we deem that definite and compulsory action should be taken.

There should be a uniform requirement that frogs and switches shall be blocked.

In some States there is a provision that no person shall be employed on a railroad who habitually uses intoxicating drinks, or who cannot read the time tables and ordinary handwriting, or, for certain positions, who is color-blind. In the expression of such requirements uniformity could readily be secured.

Uniformity might and should be secured in the matter of implements to be kept in the cars for use in case of accident; for example, that there should be a good serviceable axe, saw, and steel crow-bar, all in proper condition for use, and suspended upon the inside of the car in plain sight, and so as to be easy of access to the passengers.

There should also be a uniform requirement that there shall be carried in the baggage car of each passenger train two or more lifting jacks or screws of sufficient power to readily lift one end of any loaded car, also at least two heavy crow-bars, and one or more chains of specified length and weight. Each car in a passenger train should also be supplied with a lever or rope, easily accessible, by which the power brakes may be applied from the inside of the car.

Uniform legislation relating to the carriage of explosives and other dangerous articles is needed.

Uniformity with reference to police regulations strictly so called might be secured on some points.

There are some regulations for the safety of the public, not passengers, in regard to which uniformity could be secured; for instance, in relation to the use of the bell and whistle at grade crossings and on starting.

There should be greater uniformity in the laws relating to the liability of corporations, in case of accident or in case of injury resulting to property carried by them; also in relation to the expedients by which the common law liability may be modified.

Greater uniformity should be secured with reference to testing locomotive boilers and the inspection of bridges.

It is probable also that uniformity could be secured to a greater degree than at present in the laws relating to the organization of corporations and the issuance of capital stock and bonds.

Attention has thus been briefly called to the reasons why greater harmony in railroad legislation is desirable, and also to some subjects of legislation upon which greater harmony might be secured. This report is by no means complete, but it is hoped that sufficient data have been furnished to enable this convention more readily to determine what method should be pursued in order to accomplish the desired result.

To your committee it has seemed probable that this convention, meeting here without having a long session in contemplation, would not be able to devote the time and labor necessary to an adequate consideration of the whole subject covered by this report.

Selecting, therefore, the subjects deemed most important, the committee recommend the passage of the following resolutions:—

Resolved, That it is expedient that the laws of the several States should be in exact harmony with the provisions of the Interstate Commerce Act on the following topics:—

The definition and prohibition of unjust discrimination.

The prohibition of undue and unreasonable preferences and advantages.

The requirement of equal facilities for the interchange of traffic.

The regulation of the relations between rates of compensation to be allowed for long and short hauls.

The regulations as to printing and posting rates, fares, and charges.

The regulations as to notice to be given of advances and reduction in rates.

The penalties for false billing, false classification, false weighing, etc.

Resolved, That the respective States, either directly by law or indirectly through the instrumentality of their railroad commissions, should require each railroad corporation subject to their jurisdictions to place upon every freight car hereafter constructed or purchased by it, and upon every freight car owned by it, the coupler or draw-bar of which is repaired by it, an automatic coupler of the Master Car Builders' type at each end of the car.

Resolved, That a uniform requirement of train brakes on freight cars and of driving-wheel brakes on locomotives is desirable.

Resolved, That Congress, either directly by law or indirectly through the instrumentality of the Interstate Commerce Commission, should take similar action.

For the committee,

GEORGE G. CROCKER,

Chairman.

[B.]

STATION ACCOMMODATIONS.

THE IRONSTONE STATION ON THE NEW YORK & NEW ENGLAND
RAILROAD.

The petition of a majority of the selectmen of Uxbridge and of numerous citizens of that town that the station known as Ironstone on the New York & New England Railroad in said town, may be relocated at Jackson Hill crossing.

Hearings at Uxbridge, Dec. 22, 1890; in Boston, Jan. 14, 1891.

For the petitioners, G. W. Hobbs; for remonstrants, F. N. Thayer. Commissioner Kinsley did not sit in this case.

At the hearing it appeared that the present station is of little benefit to the centre village of Uxbridge, or to any considerable number of the inhabitants of said town; that at Jackson Hill crossing there are two woollen mills, and that the population there is increasing; that the Ironstone station is now about four miles from the post-office and centre of business of the town, while, if relocated at Jackson Hill crossing, it would be about three miles distant therefrom, and that a greater number of people would be accommodated by a station at Jackson Hill crossing than are now accommodated by the station at Ironstone; that Jackson Hill crossing is about two miles from the present Ironstone station; that there was a mill at Ironstone when the station was established, but that there is none there now, the mill having been burned down; that, when the Ironstone station was established, there was considerable business done in that vicinity, and no business at all at Jackson Hill crossing; that now there is considerable business in the vicinity of the Jackson Hill crossing, and but little comparatively in the vicinity of Ironstone station.

The New York & New England Railroad appeared at the hearings, and stated its willingness to change the location of the station should the Board so determine.

The power of the Board to take action under the pending petition rests upon Public Statutes, chapter 112, section 157:—

A railroad corporation may relocate passenger stations and freight depots with the approval in writing of the Board and of the city council of the city or the selectmen of the town in which such stations or depots are situated.

In the case of the Attorney-General *v.* Eastern Railroad (137 Mass. page 45), the Court, referring to said section (157) and also to the preceding section (156), which forbids the abandonment of a station established and maintained throughout the year for five consecutive years, held as follows : —

The policy of the law is to prohibit railroad corporations from abandoning stations and discontinuing the accommodations provided for the people, when the station has existed for five years, without the sanction of the Legislature; but to permit them to make minor changes in the location of stations, upon obtaining the sanction of the Board of Railroad Commissioners and of the city council or selectmen. No general rule of law, applicable to all cases, can be laid down, as to what change of a station will constitute an abandonment or a relocation. Every relocation involves in one sense an abandonment of the old station, and must, almost of necessity, be attended with inconvenience to some persons. It was the intention of the Legislature to leave to the decision of the railroad commissioners and of the city council or selectmen the question whether a relocation of a station proposed by a railroad corporation should be permitted. We need not decide whether a case might not arise in which this court could revise the proceedings of these boards, and hold that a change made by their permission as a relocation was in fact an abandonment of the station. The statute at least gives to them a large discretion to determine whether a proposed change is a relocation or an abandonment; and, upon the facts of the case before us, they were clearly justified in treating the change of the station as a relocation within the statute.

The purpose and effect of the change was not to discontinue a stopping-place in the town of Everett, but merely to change the location of the station building to a place near by, in the same town and neighborhood, with the design of better accommodating the same community. Whether such relocation was desirable, was left to the judgment of the railroad commissioners and of the selectmen.

In that case it appears that the change of location required some of the persons using the stations to go fifteen hundred feet farther than before; but there is nothing in the statement of the case which indicates that the station as relocated did not serve the same neighborhood which was served by it in its original location. In the present case, however, it appears that the people who are specially served by the station at Ironstone would not be accommodated at all by a station at Jackson Hill crossing, inasmuch as it is over two miles by road from Ironstone to Jackson Hill crossing, and there is a high ridge between the two places; while it is only about a mile from Ironstone to Millville, so that the people living in the vicinity of Ironstone, and some others who now make use of that station, would go to Millville, in case the station should be changed to Jackson Hill crossing. Millville would be nearer for them than a station at Jackson

Hill crossing, and more trains would stop at Millville than at said Jackson Hill crossing.

It appears, therefore, that, if the location of the station were changed as petitioned for, the community now served by the Ironstone station would not be served by the station in its new location. The station, therefore, if changed as proposed, would not “better accommodate the same community;” and for this reason, and also because the distance of the proposed location from the present location is so great, namely, two miles, the Board is of the opinion that the statute was not intended to cover such a case as this, and that the proposed change must be considered as the establishment of a new station and the abandonment of an old station, rather than as the relocation of a station under the statute. As the water power which led to the original erection of mills at Ironstone still exists, it is neither impossible nor improbable that the mills may soon be rebuilt at that point, and that the demand for a station there may become as great as the present demand for a station at Jackson Hill crossing. If the Ironstone station should be relocated at Jackson Hill crossing, and the need of a station in the present location should ultimately arise, the fact that the change petitioned for cannot properly be considered a relocation would become evident. The existing condition of affairs may furnish satisfactory reasons why the Legislature should at the present time authorize the abandonment of the Ironstone station and the substitution therefor of a station at Jackson Hill crossing; but the Board is of the opinion that to approve the change prayed for would be an unwarrantable stretch of the authority delegated to it by the statute.

For the Board,

GEORGE G. CROCKER,

JAN. 22, 1891.

Chairman.

PETITION RELATING TO THE ABANDONMENT OF THE IRONSTONE STATION,
AND THE ESTABLISHMENT OF A NEW STATION AT SOUTH UXBRIDGE.

Hearing at Uxbridge Town Hall, June 4, a view of the premises having previously been taken.

For the petitioners, Geo. S. Taft; for the railroad corporation, R. D. W. Smith; for remonstrants, F. N. Thayer.

This was a petition from citizens of Uxbridge, and from the New York & New England Railroad Company, praying that said company be allowed to make changes in certain stations, as provided by chapter 183 of the Acts of the year 1891, being entitled “An Act to provide for the abandonment of the Ironstone station and to establish a

new station at South Uxbridge on the New York & New England Railroad."

Public notice of the hearing was given, as ordered by the Board.

By the terms of the act the Board of Railroad Commissioners is authorized to allow the New York & New England Railroad Company to abandon its station known as Ironstone on its main line, and to locate the same at some convenient point, to be designated by the Board, near Jackson's crossing in the town of Uxbridge.

At Ironstone a small manufacturing business was formerly carried on, but the mills were destroyed by fire, and they have not since been rebuilt. At the present time there is no manufacturing business at that point.

Only one train a day each way stops at the Ironstone station, and the station itself is dilapidated and unfit for occupation.

In the vicinity of the station there is a small farming population.

At Happy Hollow, or, in other words, in the vicinity of Jackson's crossing, the farming population is even smaller than that at Ironstone; but two small manufacturing plants have lately been established there, so that there is at that point now more business than there is in the vicinity of the Ironstone station. At either place there is to-day but scanty occasion for a passenger station; but there is less need for a station at Ironstone than for a station at Happy Hollow.

It was urged, with truth, that passengers from the centre of the town could go more easily to Ironstone than to Happy Hollow; but it is clear that most of the passenger business from the centre will go to Millville rather than to a comparatively insignificant station at Ironstone or Happy Hollow, at which, at best, only a few trains will stop.

Taking the manufacturing population into account, it appears probable that more passenger traffic will go to a station at Happy Hollow than to the present station at Ironstone.

It is two miles by the railroad from Millville to Ironstone, and five miles from Ironstone to East Douglass. A station at Happy Hollow would have the advantage of being about midway between Millville and East Douglass.

If, then, it were a simple question as to whether a new station should be located at Ironstone or at Happy Hollow, it is clear that at the present time the convenience of the public would point to the selection of the Happy Hollow location.

It remains to be considered whether this consideration of the convenience of the public is overcome by the injury which will result to the property in the vicinity of the Ironstone station in consequence of its abandonment.

On this point the Board finds that the accommodation furnished in the past at the Ironstone station has been so meagre that its abandonment will not result in any material detriment to the district immediately adjoining it.

It appears, however, that the highway is not legally laid out across the railroad at Jackson's crossing. In 1879 the assent of the Railroad Commissioners was asked for a crossing at grade at this point. Such assent was not given.

The station, like other stations on that line, should be on the in-bound or east side of the track. Most of the traffic to the station will come from the west side of the track. The Board would not be justified in locating the station in a position to which there is no lawful means of access, nor, indeed, can the location of the station be designated as provided in the statute until the location of the highway is fixed. The location of the crossing will depend upon the question whether the highway is to be carried over or under the railway.

The case is continued, awaiting the legal laying out of the highway across the railway.

For the Board,

GEORGE G. CROCKER,

Chairman.

JUNE 13, 1891.

SUPPLEMENTARY DECISION ON THE PETITION RELATING TO THE ABANDONMENT OF THE IRONSTONE STATION AND THE ESTABLISHMENT OF A NEW STATION AT SOUTH UXBRIDGE.

Subsequently to the rendering of the decision on the above-named petition, which decision was dated June 13, 1891, the petitioners and the New York & New England Railroad Company signified to the Board their desire that the station should be located on the north side of the tracks, rather than on the south side, as previously contemplated. This arrangement obviates the difficulty in regard to the illegality of the crossing, since practically all the passengers will come from the north side. Furthermore, in this case it does not appear that there is any serious objection to locating the station on the side of the west-bound tracks. The amount of passenger traffic going west from this point will probably not fall far short of that going east. From an examination of the premises the Board found that, whether the highway is ultimately carried over or under the railroad, a convenient location for the station would be from two hundred and fifty to four hundred feet west of the present so-called crossing.

The Board, therefore, in accordance with the provisions of Statutes 1891, chapter 183, hereby allows the New York & New England Railroad Company to abandon its station known as Ironstone in the town of Uxbridge, and to locate the station on the north side of the tracks, between two hundred and fifty and four hundred feet west of the present so-called crossing in that section of said town commonly known as Happy Hollow.

For the Board,

GEORGE G. CROCKER,

Chairman.

JULY 25, 1891.

RELOCATION OF STATIONS ON THE FITCHBURG RAILROAD IN WALTHAM.

On the application of the Fitchburg Railroad Company for approval of the relocation of its station in Waltham, known as Bleachery station, and the relocation of its station in said Waltham, known as Chemistry station, after due notice and a hearing it is —

Voted, That the Board hereby approves the relocation of the station of the Fitchburg Railroad in Waltham, known as Bleachery station, on the side of the railroad opposite to the present station, and about one hundred and eighty feet nearer Boston; and also approves the relocation of the station in said Waltham known as Chemistry station, on the side of the railroad opposite to the present station, and about one hundred and twenty feet nearer Waltham, which relocations have been approved by the board of aldermen of Waltham.

Attest :

WM. A. CRAFTS,

Clerk.

JAN. 28, 1891.

PETITION OF THE SELECTMEN OF CLINTON COMPLAINING THAT THE JOINT STATION OF THE BOSTON & MAINE AND THE OLD COLONY RAILROADS IN THAT TOWN IS INSUFFICIENT, INCOMMODIOUS AND INADEQUATE.

Hearing, Oct. 15, 1891.

For the petitioners, John W. Corcoran, Esq.; for the Boston & Maine Railroad, Sigourney Butler, Esq. The Old Colony Railroad did not appear.

Numerous witnesses testified that the station was inadequate and unsuitable, and subsequently to the hearing a view of the premises

was taken, at which the general managers of the Old Colony and Boston & Maine railroads, and the chairman of the selectmen of the town of Clinton, were present.

The Board is of the opinion that the present station is inadequate and unsuitable; that it is inexpedient to attempt, by alterations of the present building, to furnish proper accommodations; that a new station with larger and better accommodations, and with better protection for the platforms, should be built.

At the hearing several of the witnesses complained that they were at times prevented from reaching the station by trains blocking either Main Street or Sterling Street. An examination of the premises shows clearly that there can be no proper station facilities for the people of Clinton until the grade of these two streets is changed so that the streets shall pass under the railroad. This can be done easily at the present time. The expense will be fully justified by considerations of convenience, even if considerations of safety are ignored.

Clinton is an important junction point. The passage of trains is now controlled by ball signals. This method of operation causes delays to trains, and is unnecessarily dangerous to the public. We recommend that an interlocking system be put in.

With a new station, with the grades of Main and Sterling streets changed so that safe access to the station can be had at all times, and with a proper interlocking system in operation, the station accommodations at Clinton will be greatly changed for the better, to the advantage of all parties interested.

For the Board,

GEORGE G. CROCKER,

Oct. 27, 1891.

Chairman.

THE PETITION OF LORING N. FOWLER AND ONE HUNDRED AND FIFTY-NINE OTHERS FOR BETTER STATION ACCOMMODATIONS AT CONCORD JUNCTION.

Filed Aug. 26, 1891.

Hearing at Concord Junction, Nov. 6, 1891.

For the petitioners, Loring N. Fowler. Mr. John Adams, general superintendent of the Fitchburg Railroad, was present representing that road. No one appeared to represent the Old Colony Railroad.

This station is a joint station of the Fitchburg and Old Colony roads, the use of which by the Old Colony is small, as compared with the

use by the Fitchburg Railroad Company. The petition therefore chiefly affects the Fitchburg Railroad, as upon that railroad must fall the larger portion of the expense of building a new station.

At the hearing there was a large attendance of ladies and gentlemen interested in securing better accommodation. The condition of the premises, however, is such that the commission needed no argument to convince them that the premises are plainly inadequate and unsuitable. No claim to the contrary was made in behalf of the Fitchburg Railroad.

From a knowledge of the condition of the other stations on the line of the Fitchburg Railroad, the Board is led to the conclusion, also, that at this point a new station is demanded as imperatively if not more imperatively than at any other.

The Board therefore recommends that a new station be built without delay, more commodious and better adapted to accommodate the public.

For the Board,

GEORGE G. CROCKER,

Nov. 7, 1891.

Chairman.

[C.]

PASSENGER AND FREIGHT ACCOMMODATIONS AND
RATES.

THE PETITION OF THE SELECTMEN OF NATICK AND CITIZENS OF NATICK AND COCHITUATE VILLAGE, PRAYING THAT THE NATICK & COCHITUATE STREET RAILWAY COMPANY MAY BE ORDERED TO REDUCE ITS SCHEDULE OF FARES SO THAT NONE SHALL EXCEED THE SUM OF FIVE CENTS PER TRIP OVER THE ENTIRE LENGTH OF THE ROAD OF SAID COMPANY.

Hearing Friday, February 6, 11 A.M.

For petitioners, Charles G. Chick; for street railway company, P. H. Coone.

The authority of this Board to pass an order as prayed for is defined in Public Statutes, chapter 113, section 44, wherein the Board is authorized, after due notice and hearing of the parties interested, to revise and regulate the fares established by a street railway company; "but such fares shall not, without the consent of the company, be so reduced as to yield, with all other profits derived from operating its road, an income of less than ten per cent. upon the actual cost of the construction of its road and the purchase of property for its necessary use, to be determined by said Board."

From the testimony which was submitted, it appeared that since the last reduction of fares, namely, for the ten months preceding the hearing, the profits of the company have not exceeded ten per cent. upon the actual cost of construction, equipment and other necessary property; and the Board does not find itself justified in the conclusion that a further reduction in fares would so increase the net income of the company as to make it equal or exceed ten per cent. As the Board has no authority to pass an order unless it is satisfied that such would be the case, the prayer of the petitioner cannot be granted.

While the Board has no authority to pass an order in the premises, it should be stated that the evidence submitted was such as to lead the Board to believe that a further reduction of fares might be made without injury to the finances of the company, and to the advantage and satisfaction of the community.

For the Board,

GEORGE G. CROCKER,

Chairman.

PETITION FOR REDUCTION OF CHARGES FOR THE TRANSPORTATION OF MILK ON THE FITCHBURG RAILROAD.

Hearings, March 31, April 10, May 11 and May 21, 1891. For the petitioners, James A. McGeough. The petition was as follows:—

We, the undersigned, producers of and dealers in milk in Massachusetts, respectfully represent that the freight for the carrying of milk in cans charged by the railroad is exorbitant and unjust, so ask that the same be reduced to a reasonable amount.

This petition was signed by residents of the towns of Littleton, Acton, West Acton, South Acton, Boxborough, Rockbottom and Stowe.

The milk business in the towns represented by the petitioners is conducted in the following manner: Contractors lease for one or more years a car from the railroad company. This car is specially equipped for the transportation of milk in cans. The railroad company transports the car. The contractor furnishes men to receive, care for and deliver the cans, both the full cans going to Boston and the empty cans returning to the country. The contractor also undertakes to heat the car in winter and to keep the milk iced in summer. A proper load for one of these cars is nine hundred or ten hundred cans, the cans containing eight and one-half quarts each.

Most of the milk brought to the city is purchased from the farmers by contractors. In some cases, however, the farmers and contractors are unable to agree on terms, and the farmers then desire to have their milk freighted to the city, to be there delivered to the buyer. There is an understanding or agreement between the railroad company and the contractors that the latter shall, for five cents a can, take charge of all milk offered. The railroad company makes no other provision for the transportation of such milk. The farmers who do not sell to the contractors buy tickets of the railroad company, and deliver these tickets to the agents of the contractor in payment for freighting their cans. These tickets are subsequently taken by the railroad company at their face value. When icing is required, the contractor charges one-half cent per can extra.

The present complaint comes from the farmers, who desire to freight their milk to the city on their own account. It is of a twofold nature.

First. That the existing system is in itself objectionable.

Second. That the rates charged for the transportation of single cans are exorbitant, as compared with the rates charged for the transportation of milk in large quantities.

1. Questions relating to the transportation of milk have several times been acted upon by the Board.

In 1873, upon the petition of the Milk Producers' Association, it was shown that no provision was made for the carriage of milk for any person other than those contracting for entire cars, and it was urged that this arrangement practically conferred a monopoly of the business on the contractors, because the milk producers had no means of reaching the market except through their agency.

The Board held that the system was faulty, and that it did not conform to the provision of law requiring railroad corporations to give to all persons reasonable as well as equal terms; and recommended that, in all future contracts between the railroad companies and contractors, a clause should be introduced binding those hiring milk cars to take all milk offered them for carriage at reasonable rates.

Again, in 1878, the Board gave a hearing upon the complaint of certain farmers in Worcester County. In the findings thereon, which appear in the report of January, 1879, the Board stated that, so far as could be ascertained, the recommendations issued in 1873 resulted in a measure of practical, though temporary, relief to milk producers, but in no change in the method of doing business. The following quotations from said report show the position of the Board in 1878:—

In the matter of carrying milk the railroad corporations leading into Boston have been in the habit of practically selling to certain persons known as contractors what amounts to a monopoly of the business over their lines. Their object in doing this, so far as the commissioners can see, has been simply to save themselves trouble. The carriage of milk is not like the carriage of most other articles. It requires to be iced in summer and warmed in winter; the empty cans have to be returned; cars have to be specially fitted up for it, etc. Not unnaturally the railroad companies prefer to turn over the work of attending to these troublesome details to others, they themselves receiving a lump sum for the business.

Of course the more exclusive the control over the business in the hands of those to whom it is thus turned over is made, the more they can afford to pay for it. From this fact the whole present difficulty arises. The contractor hires a car. The corporations say they are willing and ready to let other cars to other persons under precisely similar conditions. Such being the case, they claim that they discriminate against no one. . . .

The wrong is clear, and it is not the less clear because, as the contractors insist, the business may now be done at a reasonable profit only to themselves. Even conceding that this is true, and that the producer will hereafter find it to be true, a ground of complaint none the less exists.

The corporations have no right to undertake to decide how it is best for the producer to get at the consumer, and, having decided the point, to turn him over to a middleman. The producer, if he wishes to, is entitled to get

to the consumer in his own way, and the business of the corporations is simply to give him and everyone else reasonable and equal facilities for so doing. This now they practically fail to do.

The wrong, therefore, being clear, it only remains to find a remedy for it. It is quite obvious that the difficulty springs from the contract system. The remedy must apparently be found in breaking that system up. For their own convenience the railroad corporations have underlet a portion of their legitimate business. To do this more effectually they have sought indirectly to effect a practical monopoly. Instead of themselves furnishing and running their own cars, and taking milk from all who bring it for delivery at their city terminus to whoever comes for it, they let their cars out to others, and so arrange matters that they shall carry no milk themselves.

While the arrangement worked smoothly, and no complaints were made, this abdication of functions might be silently permitted. If, however, as at present, complaints become chronic, the remedy is for the corporations to abandon the system, resume their functions, and in future to carry all the milk without the intervention of any third party, and no matter in what sized lots it is brought to them. . . .

The commissioners would strongly recommend to the railroad corporations that they should, as soon as possible, resume their proper and legitimate functions of general common carriers as respects milk; that as such they should run their own milk cars and manage their own business, dealing directly with the general public, and neither turning their cars over to contractors nor their business to middlemen.

It was in consequence of the foregoing decision that the milk act, so called, was passed in the year 1879. This act gave to the Board power, under certain circumstances, to fix rates for the transportation of milk. Its provisions are embodied in Public Statutes, chapter 112, sections 192, 193 and 194, under which the present complaint is made.

Again, in the report of the Board, issued in January, 1881, the position is reaffirmed that farmers have certainly the right to fair treatment, and the right to transportation, with reasonable facilities, without the intervention of any contractor or middleman.

The principles thus asserted by the Board in behalf of the farmers led to the adoption of the present system, under which the farmer can deal directly with the railroad company, can buy milk tickets from the railroad company, and look to the railroad company for the safe transportation and proper handling of his milk. So far as the carriage of milk for farmers' account is concerned, the contractor and his agents are the agents of the company, and to a system so conducted there appears to be no legal ground of objection.

In the words of the finding of the Board in the case of *J. W. Adams and others v. Fitchburg Railroad Company*, under date of July 26, 1882, "It is the right of the producers to have their milk carried by

the railroad company at a fixed rate, to be paid directly to it." This right the producers now enjoy. The companies must, however, bear in mind that the agents whom they select to care for the milk thus consigned to them are agents whose interests are, in some respects, adverse to the interests of the consignors. The contractor wishes to have farmers sell milk to him rather than to freight it to the city and sell it there to his competitors. So long, therefore, as the present system continues, the acts of the agents of the railroad companies will be open to suspicion, and it is natural that there should be frequent complaints.

2. The other ground of complaint is that the rate charged by the companies in question for carrying single cans is "exorbitant and unjust." As a general rule the Board can only make recommendations in relation to rates; but in the matter of the transportation of milk special authority to fix rates was given by the act of 1879, above referred to. Section 2 of that act, which is now section 193 of chapter 112 of the Public Statutes, reads as follows:—

On the petition of a person desiring to forward milk over a railroad, the Board shall ascertain at what rates facilities for the carriage of milk under contract or in large quantities are furnished by the railroad corporation, and shall compare the same with the tariff for the carriage of milk by the can from and to the same places, including a reasonable compensation for the care of the same; and if the tariff for care and carriage by the car is unreasonably more than the rate for its carriage under contract or in large quantities, the Board shall revise said tariff and fix rates therefor fairly proportionate with such contract or large quantity rates, and shall notify the corporation of such revision.

On the complaint of J. W. Adams and others *v.* Fitchburg Railroad, this Board in 1882 fixed the rate from Littleton and stations in Acton at five cents per can, to be paid in advance by the purchase of tickets. (Report of 1883, page 131.)

The Board is now asked to revise and reduce the tariff so fixed. In rendering the decision in that case the Board held that, while it had the right under the statute to fix the rate for the transportation of milk, it had no power to require a railroad company to ice milk; that it would be "a violent straining of language in a penal statute" to hold that the words "reasonable care" imply the icing of milk; that such action would be apart from the ordinary duty of a railroad company, and that the Board has no power to order a railroad company to ice milk, nor any authority to require contractors to do so.

In this opinion the Board cannot now concur. Boston needs a daily supply of fresh milk, and the supply is essential, not simply to a class, but to the whole community. The railroad companies have the power to transport milk from the country to the city more quickly and in better condition than any other agency.

As the transportation of this essential commodity from considerable distances is within their exclusive province, so it is peculiarly their duty to conduct the transportation in such manner as will best subserve the reasonable demands of the producer and the consumer.

Whatever the custom of other communities, whatever alternative devices may be possible, the trade in Boston requires that in winter the milk car shall be heated to a temperature above the freezing point, and that in summer it shall be artificially cooled. This requirement is of such a nature that it can be complied with by the railroad companies. The transportation of milk is not an occasional or intermittent business. It is for every day in the year. In quantity it is exceptionally free from fluctuation. In importance it is vital.

The Board holds that reasonable care in the statute means such care as milk, under the conditions existing in this climate and in this community, reasonably requires between the time of its reception by the railroad company and its delivery. Such care includes the warming of the car in winter and the artificial cooling of the car in summer.

It next becomes necessary to ascertain what is the charge for carriage under contract or in large quantities, and to fix rates for care and carriage by the can which shall be fairly proportionate to such contract or large quantity charge.

It appears that five thousand dollars per annum is the charge for the use and transportation of a milk car from the stations covered by the petitions. The car is fitted up by the railroad company, but the contractor employs the men who are to take charge of the milk and the return cans, and also keeps the car heated in winter and cooled in summer.

The items which go to make up the cost of care are two men per car, coal, ice, superintendence, office work, incidentals, including claims for damages. Three thousand dollars per car per annum will, in the opinion of the Board, cover these items, with a fair allowance for profit.

Eight thousand dollars per annum by the carload is at the rate of 2.44 cents per can, if we assume on an average nine hundred cans to a car. The question is, what is a fairly proportionate rate for single cans?

The milk business is not one from which the railroad should expect to derive exemplary profits. In amount it is even more regular than the passenger business. Milk cans, whether they come to the railroad as the property of the farmer, or the property of the contractors, may be regarded in some respects as season passengers are

regarded. On the other hand, it must be borne in mind that it is more expensive to deal with many consignors and many consignees than it is to deal with one consignor and one consignee.

To fix the price per can at three cents would make the rate per single can twenty-five per cent. higher than the rate per can when taken in carload lots; and this, in the opinion of the Board, would be a fairly proportionate rate, considering the character of the business. At this rate, if a railroad company should carry on an average 900 cans in a car, it would receive \$9,855 per annum, while an average of 731 cans would bring in \$8,000 per annum.

The Board therefore fixes the rate per can from the stations covered by the present petitions at three cents, which rate is to include carriage, care as defined above and the return of the cans.

By the Board,

GEORGE G. CROCKER,

MAY 26, 1891.

Chairman.

THE COMPLAINT OF THE NORTHERN EXPRESS COMPANY THAT THE BOSTON & MAINE RAILROAD CORPORATION HAS UNJUSTLY REFUSED TO FURNISH IT WITH AN EXPRESSMAN'S TICKET BETWEEN BOSTON AND LOWELL AND BOSTON AND LAWRENCE.

Hearings, June 27 and June 30, 1891.

For the petitioner, Elbridge R. Anderson; for the respondent corporation, Sigourney Butler.

It appears that the Northern Express Company is not a corporation, but is a partnership. Mr. W. S. Prescott claimed to be the cashier of the firm, and stated that Mr. B. M. Prescott is its general manager. The names of the persons constituting the partnership were intentionally withheld.

The authority of Mr. B. M. Prescott, the general manager, to present the petition, was not shown and could not be shown without making known the membership of the firm.

Without expressing any opinion as to various points which were argued, it is clear that a recommendation should not be issued to sell an express ticket to a partnership, the membership of which is kept secret.

For the Board,

GEORGE G. CROCKER,

JUNE 30, 1891.

Chairman.

PETITION OF THE SELECTMEN AND CERTAIN CITIZENS OF BILLERICA,
MASS., FOR MORE AMPLE TRAIN SERVICE.

Hearing, Aug. 4, 1891.

It appeared that the additional accommodations desired would not be justified by the requirements of the present population of the town. It was urged, however, that, if increased train service should be furnished, the growth of Billerica would be such as to reasonably compensate the railroad company. It is possible that such claim may be well founded, but the evidence submitted was insufficient to support it.

By the Board,

WM. A. CRAFTS,

AUG. 10, 1891.

Clerk.

H. WILLIAM ESTABROOK, PETITIONER FOR EXPRESS FACILITIES ON
THE OLD COLONY RAILROAD.

DEC. 22, 1891.

To the Honorable the Board of Railroad Commissioners.

H. William Estabrook of Marlborough respectfully represents that he is and for two and a half years has been engaged in the express business, under the style of Estabrook's Express, over the line of the Old Colony Railroad Company between Boston and Marlborough, conducting such business in freight cars only; that he desires and has applied for the privilege of conducting such business upon two passenger trains per day each way between said points; and that the firm of Dart & Company is and has long been engaged in the express business on three of its passenger trains per day each way; and the petitioner has applied to said company to give him reasonable and equal terms, facilities and accommodations for the transaction of such business and the transportation of himself, his agents and his merchandise over its lines between said points on such passenger trains, upon reasonable terms proportional to the terms and facilities furnished by said company to said firm of Dart & Company; and has requested said company to receive, transport and forward its goods and merchandise in a manner and on terms and conditions as favorable as those on which it receives and transfers goods and merchandise of said Dart & Company. But said company, in violation of law, refuses to afford or extend to the petitioner such reasonable and equal terms, facilities and accommodations for the transaction of such business, and refuses to receive his goods and merchandise and to trans-

port the same at as low a rate of charge and in a manner and on terms and conditions as favorable to the petitioner as in the case of said Dart & Company; and said company unreasonably and unlawfully discriminates against the petitioner in respect to the premises, and subjects him to undue and unreasonable disadvantage in the conduct of his said business, and is otherwise conducting itself in the premises in violation of law.

Wherefore, the petitioner prays that said company may be ordered to furnish and extend to him reasonable and equal terms, facilities and accommodations for the transaction of his said business upon such passenger trains, and for such other orders in the premises as justice may require.

(Signed) H. WILLIAM ESTABROOK.

Hearing Oct. 2, 1891, and by successive adjournments on the 14th of November, 1891.

For the petitioners, James M. Olmstead; for the respondent corporation, Josiah H. Benton, Jr.

At the hearing it appeared that the petitioner has been for some time engaged in the express business under the style of Estabrook's Express between Boston and Marlborough, conducting the business in freight cars only; that the firm of Dart & Company is and for some time has been engaged in an express business between said points, and is allowed to conduct its business on three passenger trains per day each way.

The petitioner has applied to the Old Colony Railroad for the privilege of conducting its business on two passenger trains per day each way; namely, the passenger trains leaving Boston at 10.55 A.M. and at 4.30 P.M., and the passenger trains leaving Marlborough at 7.18 A.M. and 1.03 P.M. These trains, with the exception of the train leaving Marlborough at 7.18 A.M., are used by Dart & Company for their business.

Dart & Company have the privilege of doing an express business for Marlborough and three other towns on the line. The petitioner desires only to do business between Boston and Marlborough, Marlborough being the most important of the four points at which Dart & Company do business.

The petitioner signified willingness to pay twenty-two and a half cents per hundred weight, being the amount paid by Dart & Company.

The Old Colony Railroad Company claims that, while the facilities furnished for one express company at its stations and on its passenger trains promote the convenience of the public, the presence of two or more express companies to transact the same business is of no public advantage, causes delay and inconvenience to the passengers, and is

for that reason objectionable. It makes no contention that the petitioner is not responsible, or that the terms offered are unreasonable, but claims that its duty to its patrons demands that it should refuse to grant the prayer of the petitioner, and that it can do so lawfully. It contends that the fact that it is doing the business of transportation for one expressman to the town of Marlborough does not make it a common carrier for persons engaged in that kind of traffic, and that it can without violation of law refuse any applicant for express facilities to the same point, though such applicant may be a responsible party, and though the terms which he offers may be reasonable.

This position is in contradiction of the decision rendered by the Board in February, 1884, in the case of Merrill & Company, petitioners for express facilities on the Boston & Lowell Railroad. In that case the principle was laid down by the Board that, if a railroad company contracts to transport one express company, it holds itself out as a common carrier for persons engaged in that kind of traffic. This position was at that time not denied by the Boston & Lowell Railroad Company, the respondent corporation; but that corporation claimed that it was only obliged to give to other applicants the same facilities and the same terms as those already made. The Board, however, held that the law plainly requires a company to give reasonable terms, and that, if a corporation receives one express company on its trains, it is bound to give similar facilities on reasonable terms to any responsible applicant.

The Board in that case further held that an applicant for express facilities, in order to establish his legal right, need not ask for the privilege of doing business between all the stations covered by a previous grant to another express company, but can establish such right by a demand for the privilege of doing business between two or more of such points upon the payment of reasonable compensation therefor. The positions taken by the Board in that case have been uniformly adhered to from that time to the present.

The respondent corporation now contends that the fundamental position taken by the Board in the case of Merrill & Company *v.* the Boston & Lowell Railroad is erroneous. It claims that the law does not require a railroad company as a common carrier to become the common carrier of another common carrier; that the statutes simply forbid discriminations in rates and in the performance of transportation directly by the carrier itself; that express packages, while in course of transportation, are in charge and under the control of the agents of the express company and not of the railroad company; and that, if a railroad corporation enters into an agreement allowing one expressman to transact his business between certain points on its

line of road, such corporation, by reason of such optional agreement, or, in other words, by reason of permitting an expressman to do that which he has no legal right to demand, does not thereby become legally bound to make similar contracts upon comparatively reasonable terms with all other responsible expressmen who desire to transact the express business between any of said points.

The respondent corporation, in support of its contention, relies mainly upon the decision of our supreme court in the case of the Old Colony Railroad Company *v.* Tripp, 147 Mass. 35, in which decision the court uses the following language: "The statute, in providing that a railroad corporation shall give to all persons equal facilities for the use of its depots, obviously means a use of right. It does not intend to prescribe who shall have the use of the depot, but to provide that all who have a right to use it shall be furnished by the railroad company with equal conveniences. The statute applies only to relations between common carriers and their patrons. It does not enact that a license given by a railroad company to a stranger shall be a license to all the world." . . . "If a railroad company, for the convenience of its passengers, allows a baggage expressman to travel in its cars to solicit the carriage of baggage of passengers, or to keep a stand in its depots for receiving orders from its passengers, the statute does not require it to furnish equal facilities and conveniences to all persons."

The decision in this case is an authoritative interpretation of a portion of that section of the Public Statutes upon which the petitioner relies. That section is as follows: "Every railroad corporation shall give to all persons or companies reasonable and equal terms, facilities and accommodations for the transportation of themselves, their agents and servants, and of any merchandise and other property upon its railroad, and for the use of its depot and other buildings and grounds; and at any point where its railroad connects with another railroad reasonable and equal terms and facilities of interchange."

The decision undoubtedly goes far towards supporting the view of the law taken by the respondent corporation, and indicates that the court may hold that the position taken by the Board in 1884, and followed from that time to the present, is erroneous as a matter of law. The decision of the court, however, cannot be regarded as a direct or conclusive adjudication in support of the position taken by the respondent corporation in this case. It is to be noted that, in the case of the Old Colony Railroad Company *v.* Tripp, Mr. Justice Field rendered a dissenting opinion, which was concurred in by the chief justice and by Mr. Justice Devens.

So long as there is uncertainty as to what the court would decide

upon the exact question involved in the present case, the Board is not inclined to reverse its previously adopted interpretation of the law. Had its decisions been contrary to the intent of the Legislature, that body could have amended the law so as to make such intent unmistakable.

Moreover, the Board realizes that, in consequence of its decisions, a considerable investment has been made by many persons and corporations in the express business, which investment would be imperilled if the interpretation of the law contended for by the respondent corporation should be adopted.

The Board, therefore, following numerous precedents established during the past seven years, recommends the Old Colony Railroad Company to comply with the request of the petitioner, by granting to it the facilities asked for upon the payment of a reasonable price for the service performed; and it deems that the rate of twenty-two and one-half cents per hundred weight, being the rate paid by Dart & Company, is a reasonable rate.

For the Board,

GEORGE G. CROCKER,

Chairman.

[D.]

AIR BRAKES ON FREIGHT TRAINS.—CAR PLATFORM GATES.

ACCIDENT NEAR ASHBURNHAM JUNCTION, SEPT. 22, 1890.

This was a hearing upon a complaint, filed Dec. 29, 1890, by James Duncan, an engineer on the Fitchburg Railroad, who claimed that the collision at noon on the 22d of September, 1890, between his train of freight cars and a freight train standing at Ashburnham Junction, was due to negligence on the part of the employees of the Fitchburg Railroad, in the care of the air brakes on freight cars.

Three hearings have been held, and all the evidence which the complainant desired to be produced has been heard. It appeared that Mr. Duncan's train was composed of engine No. 118 and twenty-two cars, and that nine of the cars at the front end of the train were fitted with the air brake. Two of these nine cars were cut out, so that there were seven cars on which the air brake was supposed to be in working condition.

From the summit which is a little more than two miles westerly of Ashburnham Junction the grade descends for the first half mile at the rate of thirty-two feet per mile, and for the rest of the distance at the rate of fifty-seven feet per mile. The rear of the train which was run into was about a quarter of a mile west of the station, and about five hundred feet further west is a semaphore which indicated danger. Owing to a curve in the road, this semaphore can only be seen about one-half mile.

Rule 65A of the rules and regulations for the government of employees is as follows: "Enginemen of a train must have their trains under such control in approaching fixed signals that they can stop at the proper place if necessary." . . .

The speed of the train for the last two and a half miles before the collision, as shown by the speed indicator, was twenty-four miles an hour. Mr. Duncan testified that, when about one mile from the semaphore, he applied the air brakes in order to bring his train under control; but, finding that the brakes did not materially check the speed of the train, he released them, and applied them again in the emergency stop. Finding that this produced no more effect, he called for brakes when rounding the curve above mentioned. He then applied

the driver brakes, but they did not hold well, and thereupon he reversed his engine and used sand. He thought that the air brakes did not do much good; that none of the hand brakes were set in season to materially reduce the speed of the train; that reversing the engine was about the only thing that did produce much effect; and that he was going at the rate of sixteen to eighteen miles an hour at the time of the collision. His engine and tender were derailed and disabled. The damage to the cars in his train extended only to the breaking of some links and pins. On the other train the caboose was destroyed, and two freight cars were wrecked and burned. Mr. Duncan and his fireman, and the conductor of his train, who was riding on the engine, all jumped without receiving serious injuries, and no serious personal injuries resulted from the accident.

As stated above, Mr. Duncan's complaint is that the accident was due to the lack of proper care of the brakes by the company. Mr. Duncan, however, testified that he had used the brakes at various places in coming from Williamstown, and that they had worked satisfactorily. It would appear, therefore, that the leverage was properly adjusted, and that, if the brake apparatus was out of order when he used it at Ashburnham Junction, the defect must have arisen during the trip.

Further, the statements made by Mr. Duncan did not convince the Board that the air brakes on the seven cars were out of order at the time of the accident. With a train of twenty-two cars going at the rate of twenty-four miles an hour on a down grade of fifty-seven feet per mile, and with only seven cars with air brakes in working order, the results were not materially different from what was to be expected, especially when it is remembered that the first application of the brakes was only about one mile from the point of collision, and that they were subsequently released and applied again as for an emergency stop.

As shown in the statistics on brake equipment, contained in the report on the Quincy accident, and published in the annual report of the Board to the present Legislature, it appears that the Fitchburg Railroad has some six hundred freight cars equipped with the air brake. This is over three times as many as any other railroad in the State, and the percentage of the cars so equipped to the whole number of freight cars owned by the company is greater than that of any other road in the State.

Not more than one-sixth of the freight cars of the country are equipped with air brakes. A company would not therefore be justified in refusing to receive a car having no air-brake equipment at all. Much less would a company be justified in refusing to receive a car the air brake of which is not in working order. The

Fitchburg Railroad Company believes in the use of air brakes on freight cars, and takes pains to so make up its trains that cars equipped with air brakes in working order can be utilized. In the case of the train in question nine cars so equipped were placed together at the head of the train. On two of these cars the air brakes were not in working order, and these cars were cut off, so that their want of repair did not affect the operation of the air brakes on the other cars.

Since air brakes on freight cars are not in constant use, as they would be if all freight cars were so equipped, it is natural to find that the apparatus is not kept in as good order as is desirable. This complaint is general throughout the country, and the Fitchburg Railroad Company finds that the air-brake apparatus on cars which come to it is not infrequently in such condition that it cannot be put into working shape without unwarrantable delay. It is the rule of the company, however, at Williamstown, to make on foreign cars, as well as on its own cars, such ordinary repairs as can be made without delaying traffic. Undoubtedly this inspection and repair service could be done more effectively and more thoroughly. That there is room for improvement in this respect, not only on the Fitchburg Railroad but on other roads, can hardly be questioned. While progress in this direction should persistently be made, the evidence in this case does not show that this accident was due to any fault of inspection or to the lack of any repairs which the company ought to have made on the cars of the train in question.

On May 31, 1888, the following notice was issued :—

[Copy.]

FITCHBURG RAILROAD, HOOSAC TUNNEL ROUTE,
GENERAL SUPERINTENDENT'S OFFICE, BOSTON, MASS., MAY 31, 1888.

SPECIAL NOTICE No. 853.

To Enginemen, Firemen, and both Passenger and Freight Conductors and Brakemen.

A New York Central & Hudson River Railroad car, equipped with the Westinghouse air brake, will be at Boston, Charlestown, Fitchburg, Worcester, North Adams, Troy, Mechanicsville and Rotterdam Junction some time within the next few weeks, and you will be expected to visit it and become fully conversant with the working of the brake. This is a very important matter, as all those who, after a reasonable length of time, do not understand the operation of the brake, so far as necessary to properly perform their duties, cannot be retained in the service.

Mr. Wm. R. Deering has been appointed instructor, and will be with the car to give all necessary information in relation to the same; it will also be his duty to ride on the engines and cars, and instruct all employees in regard to the brake.

(Signed) JOHN ADAMS,
General Superintendent.

Mr. Duncan, the complainant, stated that, at the time when the foregoing notice was issued, he was a fireman, and never had an opportunity to visit the instruction car; and that he had never received any instruction about air brakes, except what he had learned in running.

The Board approves of the suggestion lately made at a meeting of the New England Railroad Club, that the railroads centring in Boston should build or purchase a car and equip it for the instruction of enginemen, firemen, conductors and brakemen, in the use and the operation of air brakes on passenger and freight trains.

By the Board,

GEORGE G. CROCKER,

APRIL 24, 1891.

Chairman.

PLATFORM GATES.

The petition of George H. Perkins and a large number of citizens of Somerville, praying that a recommendation be issued to the Boston & Maine Railroad Company that the platform gates be allowed to remain open at the Somerville station on the said line.

Hearing, April 22, 1891.

For the petitioners, Rev. A. E. Winship; no appearance for the Boston & Maine Railroad Company.

The petition sets forth that, at the Somerville station, the dangers from passing trains, exposure to the inclemency of the weather, and the general inconvenience to the passengers, are by reason of the introduction of gates on east-bound trains stopping at that station greatly in excess of those existing before the use of the gates was adopted.

In behalf of the petitioners, it was urged that Somerville is an exception to every other station on the line, in that it has the largest number of trains, the largest traffic, the narrowest platform, the poorest house and the smallest avenue of departure, with all the traffic upon the other side of the track from that on which passengers are forced to alight; that, under the present arrangement, the passengers, after descending from the train, crowd together at the northerly end of the platform, and then as the train draws out swarm across the railroad, often neglecting, in their impatience, to look or listen for an approaching train on the in-bound track, and that the result of closing the gates is delay and an increase of danger.

Since the hearing, members of the Board have on several occasions spent an hour or more in the late afternoon at the Somerville station, in order to familiarize themselves with the practical effect of keeping the gates closed at this point.

The danger and discomfort of the situation have not been exaggerated. The station is placed between Cambridge Street and Perkins Street. The distance between these streets is between three and four car lengths. The station is on the side of the in-bound track. On the side of the out-bound track there is a narrow platform running from one street to the other, without cover.

It is the practice to have out-bound trains stop so that the rear car shall be clear of Cambridge Street. It follows that passengers in cars forward of the fourth car from the rear have no platform on which to descend. Almost all the passengers desire to cross the tracks and go up Perkins Street. On Perkins Street there are gates, but these gates when closed do not prevent persons who are on the platform from crossing the tracks. If these gates should remain closed after a train leaves the station, such fact would be an indication to the passengers that it was unsafe to cross the tracks, but this indication might readily pass unnoticed. The safety, therefore, of the passengers who alight on the platform as well as of those who now climb over, under and around the gates and get off between the tracks, depends upon the ability of the company without fail under all circumstances to prevent any train passing on the in-bound track until the passengers have crossed.

To the subject of the proper facilities for safe and convenient access to and departure from trains at way stations, the Board, in its annual reports, has lately given a large degree of attention. (See report, 1889, pages 55 to 58 and pages 109 to 175; 1890, pages 23 to 30, 103; 1891, pages 95 to 98.)

There would be little need for the use of gates if there could be an invariable compliance with a regulation that one train shall not pass another when it is stopping or has stopped at a station; and that it shall not pass a station at which a train has been discharging passengers until such train has moved away from the station, so that there is an unobstructed view of the tracks at and in the vicinity of the station, and the passengers are seen to be clear of the tracks.

The trouble is, that, though the Boston & Maine Railroad and other railroads have adopted rules forbidding trains from passing other trains at stations, experience has shown that violations of such rules are not infrequent. These violations are due to the following causes:—

First, obstructed vision, whether from curves in the road, from storm or fog.

Second, the inability of the engineer, whether from slippery rails or other causes, to stop his train according to this calculation.

Third, erroneous judgment as to right of precedence, or as to ability to pass a station before a train which is to stop at the station has reached it.

Violations of the rule for one or other of these causes are often reported to our Board. They happen even with the most experienced and careful engineers.

So far as the first two classes of violation are concerned, it seems that at the Somerville station the danger to passengers is about the same whether they get off on the side of the in-bound tracks, as formerly, or get off on the platform and cross the tracks immediately after the train has left the station.

The third class of violations, however, is obviously more likely to happen when the passengers are leaving the train just as it stops at the station than when the passengers are crossing the track after the train has left the station. To this class belong the fatal accident to Thomas Kenny at the Prospect Hill station, on the Lowell division of the Boston & Maine Railroad, on the evening of the 12th of March, 1889 (see report, January, 1890, page 103), and the fatal accident to S. M. Davis at the Wellington station, on the western division of the Boston & Maine Railroad, on the afternoon of the 25th of January, 1890 (see report, 1891, page 95).

The rule of the western division of the Boston & Maine Railroad as to right of precedence is as follows:—

When two passenger trains approach a station at the same time, the train from Boston will have the precedence at the station and the train bound towards Boston will stop back until the one having the right has started. Accommodation passenger trains must favor express passenger trains as much as possible, so as to avoid stopping the express trains unnecessarily. But express trains must not pass a station while another passenger train is stopping there. Freight trains must not pass or approach a station while a passenger train is stopping there, nor run into a station at the same time that a passenger train does so.

Under this or any similar rule the question of precedence is often a nice one, on which the engineers of two trains approaching a station may disagree. At Somerville an accident in consequence of such disagreement is less likely to happen than at other stations along the line, for the reason that all in-bound trains are obliged to stop at the station. Still, the time may come when an out-bound train and an in-bound train will for some cause or other come into that station together, and, if the passengers are getting off between the tracks, some may be unable to escape. It must be remembered

that, if the platform gates were open, women and children would get off between the tracks, as well as the agile men who now twist themselves under or around the gates. Moreover, the women and children would get off without warning of danger, whereas all those who now work their way around the closed gates thereby receive a most effective caution that they are doing something which is very dangerous. They are put upon their guard.

On the other hand, it may be urged that it is very dangerous to cross the tracks just after a train has left the station. To this danger the Board has several times called attention. Under the conditions existing at Somerville, it is as dangerous to allow a train to run into the station just as another leaves it, as it would be to allow two trains to draw up to the station at the same time.

The rules of the western division do not distinctly prohibit one train from coming up to a station just as another leaves it. The rule says, "the train bound towards Boston will stop back until the one having the right *has started*," and again, "freight trains must not pass or approach a station while a passenger train is *stopping there*." The rule does not go far enough.

The code of the New York & New England Railroad Company on this point is better: "A train approaching a station on double track, where a passenger train is standing receiving or discharging passengers, must be stopped before reaching the passenger train, and will not be moved forward until the passenger train moves on and the passengers are clear of the main track." While it is believed that the practice on the western division of the Boston & Maine Railroad very nearly conforms to this rule of the New York & New England Railroad, the rule of the Boston & Maine Railroad does not definitely require such practice, and should be amended. If the rule was amended as suggested, and if the practice conformed thereto, the chances of accident would be less for those passengers who get off on the platform side and cross the tracks after the train has left than for those passengers who get off between the tracks just as the train comes to a standstill. The Board fully realizes that it is more convenient for passengers to get off the train between the tracks; but considerations of convenience weigh but little in the scale as compared to requirements for safety. In this case the considerations of convenience do not seem to be of sufficient weight to counterbalance the additional safety which the present practice amended as above suggested would furnish.

Citing again the report for 1890: "Gates on the platforms of cars, if kept properly closed, furnish some protection. They diminish the danger, but they do not eradicate it. . . . The fact is that our suburban business has outgrown our station arrangements. In the

vicinity of Boston the stations are so close together and the trains are so frequent that it is not good railroading to continue conditions under which the occupation of one track is a bar to the use of all the other tracks. In other words, the train service on the main lines in the vicinity of Boston has grown to such proportions that it cannot be conducted properly and with reasonable safety unless it has the exclusive use of the road-bed at stations. The public at stations should be prevented from crossing the tracks on a level, and other convenient means of crossing should be supplied. A highway crossing over or under the railroad immediately adjoining the station furnishes the best facilities, if there are good footways and driveways from the highway on each side of the tracks. In default of such arrangement, well-lighted subways or suitable overhead bridges must be provided. These will be used but little unless there are fences between the tracks. Where a fence is erected the space between the tracks ought to be eight feet; but on the Pennsylvania road fences are used with only seven feet between the tracks, and no accident has resulted therefrom."

These remarks apply perhaps with more force to the situation at Somerville than to any other in the State. Of all our grade crossings it is doubtful whether there is one, with the exception of those in Lynn, in regard to which the argument for abolition is more forcible. Taking the tracks of the eastern and western divisions together, Cambridge Street crosses eleven tracks at this point, and Perkins Street crosses eight tracks. The distance across the eleven tracks on Cambridge Street is one hundred and eighty feet, and the distance across the eight tracks on Perkins Street is one hundred and thirty feet.

On one occasion during the hour from six to seven P.M., one of the members of the Board counted twenty-seven trains passing over these crossings. Of these twenty-seven trains, sixteen were trains on the western division, ten being out-going passenger trains, four in-going passenger trains, one freight train and one engine; and the remaining eleven trains were on the eastern division, eight being out-going passenger trains, and three in-going passenger trains.

Not only are the burdens resulting from these crossings at grade exceptionally great, but the difficulty of separating the grades is happily not yet largely augmented by the erection of valuable buildings in the immediate vicinity of the crossings.

The grades can be separated at the present time with an outlay for damages considerably less than generally pertains to such work on the confines of a large city. Aside from considerations growing out of the constantly increasing delays and dangers both to railroad

and street traffic which will attend the continuance of these crossings at grade it must be remembered that their protection at the present time entails a very considerable annual expense. Eight men are employed to operate the gates, four men by day and four by night, and the day men have to be relieved at meal-time. The only adequate remedy lies in a separation of grades. When the grades are separated and proper platforms and other arrangements provided which are adapted to the large passenger traffic of the station and the safe passage of the multitude of trains, the public can have the utmost convenience which is compatible with requisite safety. Reasonable convenience and reasonable safety alike demand radical alterations.

For the Board,

GEORGE G. CROCKER,

Chairman.

JUNE 26, 1891.

[E.]

STREET RAILWAYS.

INCREASE OF CAPITAL STOCK AND APPROVAL OF THE ISSUE OF
MORTGAGE BONDS.

PETITION OF WEST END STREET RAILWAY COMPANY.

To the Honorable Board of Railroad Commissioners of the Commonwealth of Massachusetts.

The directors of the West End Street Railway Company respectfully represent that the present authorized capital of the company is as follows, namely: One hundred and twenty-eight thousand (128,000) shares of preferred stock at fifty dollars (\$50) per share, six million four hundred thousand dollars (\$6,400,000); one hundred and ten thousand (110,000) shares of common stock at the par value of fifty dollars (\$50) each, five million five hundred thousand dollars (\$5,500,000).

That the money received from the sale of capital stock heretofore authorized by your honorable Board has all been properly expended, and the business of the company and the proper accommodation of the public render necessary further expenditures which require an increase of capital, as hereinafter set forth;

That said directors have been duly authorized by vote of the stockholders of said West End Street Railway Company to petition your honorable Board for leave to increase the capital stock by the amount of four million five hundred thousand dollars (\$4,500,000), divided into ninety thousand (90,000) shares of common stock of the par value of fifty dollars (\$50) each, to pay for such construction as has already been done, for such property as has already been purchased and which has not heretofore been capitalized, and to pay for expenses incurred and hereafter necessary to be incurred for further construction and increase of property, in particular for expenses incurred and hereafter to be incurred in introducing and perfecting the electric system of motive power in operation of the cars of this company;

Wherefore, your petitioners pray for leave to make the necessary increase of capital stock of four million five hundred thousand dollars (\$4,500,000) for the purposes aforesaid, by the issue of ninety

thousand (90,000) shares of the common stock of the said West End Street Railway Company as provided by law.

(Signed) Henry M. Whitney, G. T. W. Braman, Dexter N. Richards, Eben D. Jordan, J. S. Fay, Jr., Jonas H. French, Edmund Reardon, Charles O. Foster, E. S. Converse, Isaac T. Burr, Nelson Bartlett, Samuel Little, Asa P. Potter, *Directors*.

Petition filed Dec. 30, 1890.

Hearing was assigned for Jan. 20, 1891, and was, by successive adjournments at the request of the petitioners, postponed to June 2, 1891.

For the petitioners, Mr. Prentiss Cummings; for remonstrants, Mr. Moorfield Storey.

Public notice of the hearing on the foregoing petition was given in accordance with the order of the Board.

Pending the proceedings, the petition was amended by inserting before the words "Wherefore, your petitioners pray," the following words: "at least one-half the capital stock authorized under this petition and issued to be sold by public auction in the manner provided by law."

It appears that the directors of the West End Street Railway Company have been duly authorized by the stockholders to petition as above; and that, at a meeting of the Board of Directors of the company, held on the 1st of June, 1891, it was voted "that, upon any increase of the capital stock of the company that shall be authorized by the Board of Railroad Commissioners under the petition of the directors of this company now pending before said commissioners, at least one-half of the stock so authorized and issued shall be sold by public auction in the manner provided by law."

It further appears that the purposes for which an increase of capital is asked are lawful and consistent with the public interest; and that, for lawful expenditures for construction, equipment and other property already incurred in excess of the amount for which an issue of capital has heretofore been authorized, and for expenditures hereafter necessary for further construction and increase of property, and in particular for expenditures hereafter to be incurred in introducing and perfecting the electric system of motive power in the operation of the cars of the company, there will be needed the sum of at least \$4,500,000, and that such sum is necessary in order to enable the company to carry out the purposes set forth in the petition in good faith.

Further, after an examination of the assets and liabilities of the company, the Board finds that an issue of capital stock in the manner set forth in the petition as amended can be made consistently with

the requirement of the statutes that "no increase shall be allowed beyond the value of the property of the company, including the cash to be paid in on such increase."

An increase of capital to the amount of \$4,500,000 is accordingly authorized, to be used for the purposes set forth in the petition, subject to the statutory limitation that the number of shares issued shall not exceed the number necessary to produce said amount of \$4,500,000.

The Board commends the action of the directors in determining to sell at least one-half of the issue at public auction, such course being calculated to promote the interests of the stockholders as well as the interests of the public; and, while it has no power to require that any stock shall be sold at public auction, it recommends that not simply one-half but the whole of the stock issued under the authority hereby given be so sold.

For the Board,

GEORGE G. CROCKER,

JUNE 19, 1891.

Chairman.

ON THE PETITION OF THE HOLYOKE STREET RAILWAY COMPANY:

It appearing that the petitioner had complied with the law relating to such applications, after an examination of the assets and liabilities of the company, and the purposes for which the increase is asked, it was

Ordered, That the Holyoke Street Railway Company is hereby authorized to increase its capital stock by the addition of one hundred thousand dollars, the cash received therefor to be used for the following purposes, viz.: for the purpose of equipping its lines and rolling stock with electricity as a motive power, and for the purpose of purchasing land on which to erect barns and sheds, and for the erection of the same thereon, and for the purpose of paying its present floating debt.

JAN. 19, 1891.

ON THE PETITION OF THE SPRINGFIELD STREET RAILWAY COMPANY:

It appearing that the petitioner had complied with the law relating to such application, after an examination of the assets and liabilities of the company, and the purposes for which the increase is asked, it was

Ordered, That the Springfield Street Railway Company is hereby authorized to increase its capital stock by the addition thereto of

three hundred thousand dollars, the cash received therefor to be used for the following purposes, viz. : for the purpose of paying its debts contracted and to be contracted in making necessary changes for the use of electricity, for the purchase of equipment, and for erecting necessary buildings and supplying itself with motive power.

JAN. 29, 1891.

ON THE PETITION OF THE LYNN BELT LINE STREET RAILWAY
COMPANY FOR INCREASE OF CAPITAL STOCK.

It appearing that the petitioner had complied with the law relating to such applications, after an examination of the assets and liabilities of the company and the purposes for which the increase is asked, it was

Ordered, That the Lynn Belt Line Street Railway Company is hereby authorized to increase its capital stock by the addition thereto of one hundred thousand dollars, the cash received therefor to be used for the following purposes, viz. : for the purpose of constructing an extension of its road on locations granted by the mayor and aldermen of the city of Lynn ; for the purchase of an engine, dynamos and car motors ; for the construction of a car-house and tracks connecting with the same ; for the purchase of rails and laying about three miles of track ; and for the purpose of equipping its entire road with the overhead system of electric-motive power, and other necessary equipment.

FEB. 13, 1891.

ON THE PETITION OF THE QUINCY & BOSTON STREET RAILWAY
COMPANY FOR INCREASE OF CAPITAL STOCK.

It appearing that the petitioner had complied with the law relating to such applications, after an examination of the assets and liabilities of the company, and the purposes for which the increase is asked, it was

Ordered, That the Quincy & Boston Street Railway Company is hereby authorized to increase its capital stock by the addition thereto of fifty thousand dollars, the cash received therefor to be used for the following purposes, viz. : 1, for the purpose of paying a floating debt of twenty thousand dollars wholly incurred for construction ; 2, for the purpose of adding five thousand dollars extra of equipment ; 3, for the purpose of furnishing a power plant to operate the road, at a cost of twenty-five thousand dollars.

FEB. 18, 1891.

ON THE PETITION OF THE LYNN & BOSTON RAILROAD COMPANY
FOR INCREASE OF CAPITAL STOCK.

It appearing that the petitioner had complied with the law relating to such applications, after an examination of the assets and liabilities of the company, and the purposes for which the increase is asked, it was

Ordered, That the Lynn & Boston Railroad Company is hereby authorized to increase its capital stock by the addition of five hundred thousand dollars, the cash received therefor to be used for the following purposes, viz.: to enable the company to pay its unfunded debt incurred for construction, equipment, and purchase of real estate and other property, and to pay for further equipment, for building extensions on locations already granted, and in particular for the purpose of paying the expenses incurred, and hereafter to be incurred, in introducing and perfecting the electric system of motive power in the operation of its cars.

FEB. 27, 1891.

ON THE PETITION OF THE MERRIMACK VALLEY STREET RAILWAY
COMPANY FOR AN INCREASE OF CAPITAL STOCK.

It appearing that the petitioner had complied with the law relating to such applications, after an examination of the assets and liabilities of the company, and the purposes for which the increase is asked, it was

Ordered, That the Merrimack Valley Street Railway Company is hereby authorized to increase its capital stock by the addition thereto of one hundred thousand dollars, the cash received therefor to be used for the following purposes, viz.: for the purpose of improving the road-bed and track of the company, and constructing extensions thereof upon the new locations in Lawrence, Methuen, Andover and North Andover, duly granted; for equipping the road and extensions thereof in the city of Lawrence and towns of Methuen and Andover with a system of electrical motive power for operating the cars of the company, as authorized by said city and towns; for the purchase of new cars, apparatus, equipment, real estate and necessary buildings for the company's use.

On the application of the same company for approval of the issue of mortgage bonds, it was

Voted, That the Board hereby approves of the issue of coupon bonds by the Merrimack Valley Street Railway Company to the

amount of three hundred and fifty thousand dollars, secured by a mortgage of all its property, both real and personal; said bonds to run for a term of twenty years, and to bear interest at the rate of five per centum per annum; the proceeds thereof to be used for the following purposes, viz.: to provide means for the improvement of the road-bed and tracks of the company now in operation, and for the construction of extensions of the road, with proper turnouts, over locations duly granted in Lawrence, Methuen, Andover and North Andover; and for the equipment of the road and all the duly granted extensions thereof in the city of Lawrence and towns of Methuen and Andover, under authority granted the company by said city and towns, with a system of electric motive power for operating the cars of the company; for the purchase of new cars, apparatus, motors, machinery, real estate and buildings necessary and convenient for the company's use in the operation of its road; and for the funding of such floating debt as has been incurred for construction, and the purchase of personal property necessary and convenient for the operation of its road.

MARCH 21, 1891.

ON THE PETITIONS OF THE LOWELL HORSE RAILROAD COMPANY AND THE LOWELL & DRACUT STREET RAILWAY COMPANY RESPECTIVELY, asking the Board to approve the terms of consolidation of said companies as agreed to by their respective stockholders, it was

Voted, That the terms of consolidation of the Lowell Horse Railroad Company and the Lowell & Dracut Street Railway Company, under the provisions of chapter 163 of the Acts of the year 1890, which terms have been agreed to by a two-thirds vote of the stockholders of said companies respectively, at meetings duly called for the purpose, and copies of which have been filed with said petitions, are hereby approved, *except* the provision for the payment of a dividend by the Lowell Horse Railroad Company to its stockholders before said consolidation shall take effect, which is disapproved, and no such dividend is to be paid as a part of the terms of consolidation.

APRIL 25, 1891.

ON THE PETITION OF THE LOWELL & SUBURBAN STREET RAILWAY COMPANY UNDER THE PROVISIONS OF CHAPTER 163 OF THE ACTS OF 1890,

Ordered, That, for the purpose of carrying out the authority

granted by chapter 163 of the Acts of the year 1890, the Lowell & Suburban Street Railway Company is hereby authorized to increase its capital stock by the amount of two hundred thousand dollars; such amount, in the judgment of the Board, being necessary and expedient to carry into effect the provisions of said act.

MAY 20, 1891.

ON THE PETITION OF THE LOWELL & SUBURBAN STREET RAILWAY COMPANY FOR AN INCREASE OF CAPITAL STOCK, AND APPROVAL OF THE ISSUE OF MORTGAGE BONDS.

It appearing that the petitioner had complied with the laws relating to such applications, after an examination of the assets and liabilities of the company, and the purposes for which the increase of capital stock is asked, it was

Ordered, That the Lowell & Suburban Street Railway Company is hereby authorized to increase its capital stock by the addition thereto of one hundred thousand dollars, the cash received therefor to be used for the purposes set forth in the decree of the Board, of even date herewith, approving of the issue of bonds of said company to the amount of one million dollars, secured by a mortgage of all its property, both real and personal.

JUNE 27, 1891.

On the petition of said company for approval of the issue of mortgage bonds, it appearing, after an examination of the assets and liabilities of the company and such further investigation as seemed requisite, that the purposes for which an issue of bonds is asked are lawful, and that such issue is consistent with the public interest, it was

Voted, That the Board hereby approves of the issue of coupon bonds by the Lowell & Suburban Street Railway Company to the amount of one million dollars, secured by a mortgage of all its property, both real and personal; said bonds to run for a term of twenty years, and to bear interest at the rate of five per centum per annum, the proceeds thereof to be used for the following purposes, viz.: for the building and equipping of branches and extensions of its road upon locations duly granted or extended as provided by law; for the changing of the locations of its present tracks; to provide means for electrical construction and equipment of its railway so that electricity may be generated for, and used as, motive power upon its lines; and for the payment of its funded and floating debt.

JUNE 27, 1891.

ON THE PETITION OF THE GLOUCESTER STREET RAILWAY COMPANY
FOR LEAVE TO INCREASE ITS CAPITAL STOCK.

It appearing that the petitioner had complied with the law relating to such applications, after an examination of the assets and liabilities of the company, and the purposes for which such increase is asked, it was

Ordered, That the Gloucester Street Railway Company is hereby authorized to increase its capital stock by the addition thereto of one hundred and twenty thousand dollars, the cash received therefor to be used for the following purposes, viz.: to pay for construction already done and property purchased, on account of which the company incurred a floating debt; to pay for improvements of its road-bed and tracks now in operation, and completing the equipment thereof with a system of electric motive power for operating its cars; to pay for the construction and equipment, with a like system of motive power, of an extension of its railway with proper turnouts and sidings upon a new location duly granted; and for the purchase of new cars, motors, engines, dynamos, electrical equipment, real estate and buildings convenient and necessary for the company's use in operating its railway.

JUNE 30, 1891.

ON THE PETITION OF THE BROCKTON STREET RAILWAY COMPANY
FOR LEAVE TO INCREASE ITS CAPITAL STOCK.

It appearing that the petitioner had complied with the law relating to such applications, after an examination of the assets and liabilities of the company and the purposes for which the increase is asked, it was

Ordered, That the Brockton Street Railway Company is hereby authorized to increase its capital stock by the addition thereto of one hundred thousand dollars, the cash received therefor to be used for the following purposes, viz.: extending the road upon locations already granted, as provided by law; rebuilding portions of its track, and equipping the entire road with electricity, and making such changes and alterations as are necessitated thereby.

Nov. 3, 1891.

PETITION OF F. W. TAUSSIG AND OTHERS OF CAMBRIDGE FOR THE
OPERATION OF A LINE OF HORSE CARS BETWEEN WESTERN
AVENUE, BRIGHTON, AND BEACON STREET, SOMERVILLE, LATELY
DISCONTINUED BY THE WEST END STREET RAILWAY COMPANY.

Hearing Tuesday, June 16, 1891, at 11 A.M.

For the petitioners, Prof. F. W. Taussig; for the remonstrant corporation, Prentiss Cummings.

At the hearing it appeared that the location of the line between Western Avenue, Brighton, and Harvard Square, Cambridge, was granted to the Union Street Railway Company in 1881, and that the location from Harvard Square over Kirkland Street to Beacon Street was granted to the Charles River Street Railway Company at about the same time. When the two roads were consolidated the plan of running a one-horse car hourly on this track was adopted, and that system was continued until the thirtieth day of April last, since which time no cars have been run on said line.

The petitioners put in evidence showing to what extent the line serves and is patronized by the public.

The company put in evidence to show that all these persons are accommodated by other lines within short walking distances, and also submitted figures from which it appears that the entire receipts of the line for the year ending April 30 were \$1,406.15, while the operating and general expenses, exclusive of taxes, are estimated at \$4,472.30. It was further shown that this amount of \$1,406.15 covers not only transportation on the line in question, but also upon lines connecting with it running to the city, over which transfer checks were given without extra charge.

It was stated that the company is ready and desires to give up its location for the tracks in question and take up the tracks, and that it would do so if permission were granted to it. This permission the Board has no authority to grant. The location of a street railway company is granted to it upon its own petition. The location of this line was granted partly upon the petition of the Cambridge Railroad Company and partly upon the petition of the Charles River Railway Company, and was accepted by those corporations, together with the rights and subject to the liabilities which such grants impose upon them. These rights and liabilities have, in accordance with law and the act of the corporations, been transmitted to the West End Street Railway Company, and said corporation stands now in the same position with reference to such rights and liabilities as did the corporations to whom the grants were originally made.

A location may be granted simply for use in case of emergency. The fact that cars have been run regularly on the locations in question for the last nine or ten years shows that these locations were not so granted.

No evidence was submitted to show that the city government of Cambridge has assented to the discontinuance of the operation of these lines, and the time since such discontinuance is so short that no assent thereto can be presumed.

The Board is of the opinion that the municipal authority which grants a location is the proper tribunal to determine whether the

operation of cars upon such location shall be absolutely discontinued; and that a street railway company, having accepted a location, should operate cars thereon unless or until the municipal government either expressly or tacitly consents to a discontinuance.

For the Board,

GEORGE G. CROCKER,

JUNE 30, 1891.

Chairman.

PETITION OF RESIDENTS OF CAMBRIDGE AND SOMERVILLE FOR A
SUNDAY LINE BETWEEN PORTER'S STATION AND PARK SQUARE, VIA
BEACON AND HAMPSHIRE STREETS.

Hearing June 16, 1891.

For the petitioners, C. H. Spaulding; for the remonstrant corporation, Prentiss Cummings.

It appeared in evidence that cars from Porter's station over Beacon Street and Hampshire Street now run to Bowdoin Square solely, while last year on Sunday cars were run over these streets to Park Square.

The estimates presented by the company indicated that the line to Park Square was not run at a loss for the nine months of the year in which it was operated, but at a slight profit, estimated at \$169.59, making no allowance for taxes.

On week days almost all the traffic on this line goes to Bowdoin Square, but on Sundays a more considerable portion of such traffic desires to reach Park Square. It appears that the amount of this Park Square traffic is less than one-half of the whole, but it is so large that, were it not for the transfer station on the bridge, a Sunday line to Park Square would be reasonable. It seems, however, to the Board, that, owing to the facilities furnished by the transfer station on the bridge, reasonable accommodations are now provided for Park Square passengers, and that the expense of running a separate line of cars to Park Square should not be incurred.

The Board does not pass upon the question as to whether a sufficient number of cars are furnished for the reasonable accommodation of the passengers on this line, nor as to whether such passengers are able to obtain reasonable accommodations when they seek Park Square cars at the transfer station. The evidence on this point was insufficient to justify a determination.

For the Board,

GEORGE G. CROCKER,

JUNE 30, 1891.

Chairman.

NEW CORPORATIONS.

During the year 1891 certificates of compliance with the laws preliminary to the issue of charters were given to the associates for the formation of the following street railway corporations: Cottage City Street Railway Company, Feb. 28, 1891; Worcester, Leicester & Spencer Street Railway Company, Feb. 28, 1891; Leominster Street Railway Company, April 21, 1891; North End Street Railway Company (Worcester), June 13, 1891; Natick Electric Street Railway Company, Aug. 6, 1891.

LOCATIONS APPROVED.

Locations of the West End Street Railway were approved Feb. 17, 1891, as follows:—

In Brookline, a change of the track in Harvard Street north of Williams Street.

In Cambridge, cross-overs, curves and connections in Central Square; relocation of tracks in Bridge Street; double track through Brattle Street to Mt. Auburn Street; single track in Putnam Avenue between Pearl and Brookline streets, with electric right; single track in River Street to the boundary line of Brighton, as granted by the board of aldermen of Cambridge.

In Boston, locations numbered forty-one to fifty-five, inclusive, as granted by the board of aldermen of Boston, and numbered as of record.

Also, pole locations for electric wires in Cambridge, on Pleasant Street, Brookline Street and Putnam Avenue, between Brookline and Pearl streets.

On November 14 the locations granted to the West End Street Railway by the board of aldermen of Boston numbered fifty-six to sixty-four inclusive; two locations in Cambridge for joint use of poles with the Cambridge Electric Light Company, and a location for two curves on Beacon Street opposite Englewood Avenue, Brookline, were severally approved.

[F.]

GRADE CROSSINGS.

ON THE PETITION OF THE PLYMOUTH AND MIDDLEBOROUGH RAIL-
ROAD COMPANY FOR GRADE CROSSINGS OF HIGHWAYS.

Ordered, That the consent of the Board is hereby given for the construction of the Plymouth and Middleborough Railroad across Lothrop Street in Plymouth and Brook Street and Revere Street in Middleborough at a level therewith, as the County Commissioners of Plymouth County have, by their decree of May 5, 1891, adjudged that public necessity requires; and consent is refused for the crossing of Plymouth Street in Middleborough at the same level.

MAY 29, 1891.

GRADE CROSSINGS OF HIGHWAYS BY RAILROAD TRACKS FOR PRIVATE
USE.

The Board consented during the year to the construction and operation of railroad tracks for private use across public ways at grade, as follows:—

On the petition of the Boston & Albany Railroad Company for an additional track for temporary use in filling marsh and flats, about one hundred feet northerly of the existing temporary track, subject to the conditions set forth in the order of the Board of Aldermen of Boston, granting permission to lay said track.

MARCH 13, 1891.

On the petition of the Commonwealth Shoe and Leather Company for a track across Broad Street in the town of Whitman, “subject to the following conditions, imposed under the provisions of chapter 382 of the Acts of 1890, viz., that said crossing shall be by a single track only, that no train or engine shall be moved over the crossing at a greater speed than five miles an hour, that a flagman shall display a flag by day and a lantern by night at the approach and passage of every train or engine, and that the crossing be kept in a safe condition for travel on the highway.”

MARCH 27, 1891.

On the petition of H. P. Nawn for a track across Tremont Street and Brookline Avenue, in Boston, for temporary use in transporting

material for the Muddy River Park way, subject to the provisions prescribed in the order of the Board of Aldermen of Boston.

APRIL 11, 1891.

On the petition of the Thomson-Houston Electric Company for one or more tracks across May Street and Berkeley Street in Lynn, "provided, however, and on condition that no train shall pass over said crossings at a speed of more than four miles an hour, and that a flagman at each of said crossings shall display a flag on the approach and passage of every train."

JULY 2, 1891.

On the petition of George L. Bosworth for a track across a highway known as "Brush-hill Road" in West Springfield, "on condition that gates on each side of said track shall be closed whenever a train crosses the highway, and that the speed of such trains shall not exceed five miles an hour."

JULY 18, 1891.

On the petition of the Otis Company of Palmer for a track across a highway leading from the village of "Three Rivers" in the town of Palmer to Belchertown, "provided, and on condition that gates shall close the highway to travel on the approach and passage of a train, and the speed at the crossing shall not exceed four miles an hour."

AUG. 6, 1891.

On the petition of the Thomson-Houston Electric Company for a railroad track across Federal Street in Lynn, "provided that a flag shall be displayed on the approach and passage of every train, and that the speed of engines or cars at said crossing shall not exceed four miles an hour."

SEPT. 5, 1891.

On the petition of the Coburn Manufacturing Company for a change of location of railroad tracks for private use where they cross Waverly Street and Fountain Street in Framingham, as authorized by the selectmen of that town and the county commissioners of Middlesex County.

Nov. 2, 1891.

THE PETITION OF THE MAYOR OF THE CITY OF CAMBRIDGE,
REQUESTING THE BOARD TO PRESCRIBE THE DETAILS OF THE
FRONT STREET CROSSING IN CAMBRIDGE.

The supreme court having held that the Board of Railroad Commissioners, by prescribing that said Front Street should be

carried over the tracks of the Boston & Albany Railroad with a clear opening of sixteen feet, has exceeded the authority given to it by Statutes 1882, chapter 155, section 6, and that under said act the city of Cambridge has legally established said crossing at the same level with the railroad, the Board hereby upon the petition of the city of Cambridge amends its previous prescription of the details of said crossing so as to read as follows:—

1. *Sign Boards.* Warning boards shall be placed on each side of the crossing, of the form, size and description heretofore approved by the Board of Railroad Commissioners.

2. *Cattle Guards.* Cattle guards of wood or iron, sufficient to prevent the entrance of cattle upon the railroad, shall be placed on each side of the crossing.

3. *Planking.* The rails of the Boston & Albany Railroad shall be guarded by plank, timber or stone, so as to secure safe and easy passage across the railroad.

4. *Gates.* Gates shall be erected on each side of the crossing, which, when closed, shall operate as a bar to the passage of vehicles or pedestrians, obstructing both the roadway and the sidewalk; and such gates shall be so constructed as to be consistent with the use of the way for an electric street railway.

GEORGE G. CROCKER,
EDWARD W. KINSLEY,
EVERETT A. STEVENS,

Railroad Commissioners.

FEB. 25, 1891.

THE PETITION OF THE SELECTMEN OF NORWOOD FOR ADDITIONAL
PROTECTION OF HUMAN LIFE AT THE WASHINGTON STREET AND
CHAPEL STREET CROSSINGS IN NORWOOD.

For the petitioners, J. J. Feely; for the New York & New England Railroad Company, James W. Perkins.

Hearing, Feb. 25, 1891.

At the hearing it appeared that the Washington Steeet crossing is now protected by gates which are operated only from six o'clock in the morning until nine o'clock at night, and that the Chapel Street crossing is not protected either by gates or by a flagman. On Washington Street there is a considerable amount of travel. The statistics furnished by the company state that an average of nine trains pass this crossing each night between nine o'clock in the evening and six o'clock in the morning.

As the Board has frequently stated heretofore, it is of the opinion

that, where gates are protected in the day time or where a flagman is stationed in the day time, the gates should be operated or the flagman stationed at night also, inasmuch as the knowledge that the crossing is protected in the day time may lead to the inference that it is protected, in the words of the statute, "whenever an engine or train passes." (See report, 1884, p. 153; 1887, p. 72; 1889, p. 208.)

Under Statutes 1888, chapter 240, this Board has power, after notice to and hearing of the railroad corporation, to direct in writing that gates shall be erected across a highway or travelled place, and that an agent be stationed to open and close such gates when an engine or train passes; or that a flagman be stationed at the crossing, who shall display a flag whenever an engine or train passes.

The Board is of the opinion that the gates at the Washington Street crossing should be operated at night as well as in the day time, and hereby so directs.

The travel at the Chapel Street crossing is so small in amount that the Board does not feel justified in ordering a flagman to be stationed at that crossing, especially as the company can at but small expense equip the crossing with an electric bell which shall operate in connection with the operation of the gates at the Washington Street crossing, the two crossings being only about one hundred feet apart; and the Board directs that an electric bell shall be rung at such crossing whenever a train or engine is to pass.

By the Board,

GEORGE G. CROCKER,

APRIL 1, 1891.

Chairman.

PETITION OF THE SELECTMEN OF UXBRIDGE AND OTHERS FOR PROTECTION AT A GRADE CROSSING OVER THE NEW YORK AND NEW ENGLAND RAILROAD NEAR THE IRONSTONE STATION.

For the petitioners, F. N. Thayer; for the remonstrant corporation, R. D. W. Smith.

Hearing, June 4, 1891, in Town Hall at Uxbridge, a view of the premises having previously been taken.

The petition sets forth that there is in Uxbridge in the county of Worcester a certain town way leading from the village of Ironstone to Burrillville, R. I.; that said town way crosses at grade the location and tracks of the New York & New England Railroad Company at a point thereon near the Ironstone station that said crossing at grade is very dangerous, especially in consequence of the deep cut through

which the track runs on the westerly side of said crossing, and also in consequence of the high rate of speed at which trains from the west coming on a down grade run over said crossing; and that there is a large amount of travel on the town way at the crossing.

From the evidence given at the hearing, it appeared that about fifty teams a day cross the railroad at this point; and it also appeared that, though there had been no accident resulting in loss of life, instances of hair-breadth escapes had been frequent. The lay of the land is such that people driving can not obtain a view of the tracks to the west until they are so near the tracks as to be in extreme danger. The amount of travel on the town way is small, but the peril to each team that passes is unusually great. The Board deems that the circumstances are such as to require that a flagman be stationed at the crossing to display a flag whenever an engine or train passes, and the Board so orders. By changing somewhat the location of this town way the grades of the town way and the railroad can readily be separated. From a brief view of the premises it appeared to the Board that the best way would be to carry the town way under the railroad a short distance easterly of its present location, at a point about midway between its present location and its original location.

The Board recommends to the selectmen of Uxbridge and to the railroad company that proceedings be instituted, looking to a separation of grades.

For the Board,

GEORGE G. CROCKER,

JUNE 13, 1891.

Chairman.

THE PETITION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF GLOUCESTER THAT THE BOSTON & MAINE RAILROAD BE DIRECTED TO ERECT GATES AND STATION AN AGENT TO CLOSE THE SAME AT A CERTAIN TRAVELLED WAY ACROSS THE TRACKS OF SAID RAILROAD, IN CONTINUATION OF CLEVELAND STREET IN SAID CITY.

Filed Sept. 4, 1891. Hearing, Oct. 3, 1891.

Asa G. Andrews, mayor, appeared in behalf of the petitioners; Sigourney Butler, Esq., in behalf of the respondent corporation.

It appeared that when the Rockport Railroad was built Samuel Friend executed a quitclaim deed to the corporation of a certain parcel of land covering the travelled way in question, and made the following reservation: "Reserving to myself and my heirs and assigns the right of passing with teams or otherwise the crossing

between stations 17 and 18, as now laid out, or between stations 17 and 20, at my option and expense. Also the privilege of making a crossing at or near station 100, without any expense to said railroad company."

It further appeared that farm gates were maintained on both sides of the railroad location at the point where the right of way was reserved until twelve or fifteen years ago, when they disappeared, and that since that time the way has been more or less freely used by the public. It was not contended that the private way had by uninterrupted use been converted into a public way.

It was further shown that great danger is involved in the present unguarded use of the crossing by the public. If the way were a public way, it is evident that gates and a gateman should be provided. It is, however, a private way, created by contract; and the question is, whether under such circumstances the Board is justified in imposing upon the railroad company the burden of maintaining and operating gates.

Acts of 1888, chapter 240, reads as follows: "At any point where a highway, town way or travelled place is crossed at the same level by a railroad, the Board of Railroad Commissioners may, after notice to and a hearing of the railroad corporation whose road so crosses, direct in writing that gates shall be erected across said way or place, and that an agent be stationed to open and close such gates when an engine or train passes, or that an agent be stationed at the crossing who shall display a flag whenever an engine or train passes, or that such crossing shall be furnished with such electric signal or signals as they shall decide the better security of human life or the convenience of public travel requires, and the corporation shall comply with such order."

The statute therefore covers not only a highway and a town way, but any travelled place. In the case of *Williams v. Clark*, 140 Mass. 238, it was held that the term "travelled place" is an extremely broad term, used in order that every description of way may be included, and covers a right of way reserved in a deed; and the court, Devens, J., stated that public authorities may make without doubt entirely different provision for the use of a private way crossing a railroad from that agreed on by the railroad corporation and the individual, if they deem the public safety requires it.

It seems, therefore, that the statute gives to the Board the power to require the corporation to erect and operate gates even at private ways, if the public safety so requires. Whether such power shall be exercised upon petition is discretionary with the Board. The use of the way in question by the public ought not to be permitted until a public way is established.

The fact that the present use of the way is dangerous does not necessarily lead to the conclusion that the burden of maintaining and operating gates should be thrown upon the railroad company. The only persons who have a right to use the crossing in question are those dwelling on the land for the benefit of which the right of way was reserved. Their number has largely increased, and the nature of the use which they make of their right of way has changed so that it is not now convenient for them to open and close gates whenever they desire to cross the railroad. They accordingly a few years ago dispensed with the gates altogether; and now, finding that course to be dangerous, they desire that gates shall be re-established, —not, however, gates to be opened and closed whenever a team or an individual wishes to cross, but gates which are to be kept open all the time except when a train is passing, thereby giving to the private way a characteristic of a public way; and, moreover, they desire that the cost of erecting and operating such gates shall be borne by the railroad company.

The fact that the number of persons who are entitled to use a private right of way has increased, and that they wish to use it more freely, is not a good reason why the railroad company and not they should bear the burden of protecting the crossing. If the Board requires gates to be erected and operated by the railroad company, the crossing will be used not only by those who are entitled to use it under the reservation in the deed, but will also be used by people who have no legal right thereto. The present petition does not come from those having the right to cross at this point, but from the city government of Gloucester.

To require the railroad corporation to erect and operate gates might in time result in converting a private into a public way, thereby subjecting the railroad corporation to a servitude for which it has received no consideration, and which has not been imposed upon it according to the methods prescribed by the statute.

Furthermore, to pass the order petitioned for would be a precedent for the conversion of private ways into ways having all the appearance and characteristics of public ways, without following out the methods provided in the statutes for creating highway or townway crossings at grade. Following such a precedent, at any place where a private right of way exists, highways could be laid out up to the location of the railroad on either side at grade suitable for a crossing on a level with the railroad; and then, the services of the Board having been called in requisition to order the erection and operation of gates, the result would be that a crossing at grade for public use, and having all the appearance of a public way, would be created without any determina-

tion on the part of the county commissioners or of the railroad commissioners that public necessity and convenience require the crossing to be on a level with the railroad.

The prayer of the petitioner is not granted.

By the Board,

GEORGE G. CROCKER,

Oct. 15, 1891.

Chairman.

PROCEEDINGS FOR THE ABOLITION OF GRADE CROSSINGS.

COMMONWEALTH OF MASSACHUSETTS,
BOARD OF RAILROAD COMMISSIONERS, BOSTON, Dec. 7, 1891.

To ———, *General Manager* ——— *Railroad Company*.

DEAR SIR:—Please furnish a statement as to proceedings on your line of road under statutes 1890, chapter 428, being an act to promote the abolition of grade crossings. It is desired that the statement should give the following details with reference to each crossing in relation to which any action has been taken, not simply during the past year, but since the passage of the law:—

1. Location of crossing, name of town or city in which it is situated; and the name or other distinctive description of the street or streets affected.

2. Whether proceedings were initiated by your company or by the city or town, or by both.

3. If the report of the commission has been filed, state its general scope, *i.e.*, whether it provides for the abolition of a grade crossing by discontinuance, by consolidation, by carrying the highway over the railroad or under the same, or by other method.

4. If work has been done, state whether it has been completed; and, if not, how far it has progressed.

An early reply is requested.

Yours respectfully,

WM. A. CRAFTS,

Clerk.

BOSTON & ALBANY RAILROAD COMPANY,
BOSTON, Dec. 21, 1891.

W. A. CRAFTS, *Clerk Board Railroad Commissioners.*

Enclosed please find report relative to the abolition of grade crossings, as requested by yours of December 7.

W. H. BARNES, *General Manager.*

Everett Street, in the Allston district, city of Boston. Proceedings were initiated by the railroad company. The report of the commission provides for the abolition of the grade crossing by discontinuing so much of the street as is covered by the location or tracks of the railroad, upon the completion of a bridge over the tracks about seventy feet west of the present street. The masonry for the bridge is completed and the iron work is under contract. Contracts have been made also for retaining walls to be completed by Feb. 1, 1892. The work of filling the approaches is also under contract. It is expected that the new road will be open to travel in the latter part of the spring.

Speen Street, Natick. Proceedings were initiated by the railroad company. The report of the commission provides for the abolition of the grade crossing by carrying the street over the railroad. The work has been completed.

Mill Street, Natick. The facts above stated for Speen Street apply also to Mill Street.

Boden Lane, Natick. Proceedings were initiated by the railroad company. The report of the commission provides for the abolition of the grade crossing by carrying the lane over the railroad. The masonry for the bridge is completed, and the iron bridge will be erected in a week or ten days. The approaches are nearly completed, and it is expected that the road will be open to travel this month.

Howe Street, Ashland. Proceedings were initiated by the railroad company. The report of the commission provides for the abolition of the grade crossing by discontinuing so much of the street as lies within the location of the railroad, upon the completion of a new street crossing the railroad by an overhead bridge several hundred feet westerly of the grade crossing. The work has been completed.

Grafton, Green, Washington and Plymouth streets, Worcester. Proceedings were initiated by the city of Worcester. The report of the commission has not been filed.

Sutton Lane, Worcester. Proceedings were initiated by the railroad company. The report of the commission provides for the abolition of the grade crossing by discontinuing that portion of the lane within the location of the railroad, upon the completion of a new street crossing the railroad by an overhead bridge two hundred feet more or less easterly of the grade crossing. The work has been completed.

Webster Street, Worcester. Proceedings were initiated by the railroad company, followed by a counter petition from the city of Worcester. The report of the commission was in accord substantially with the petition of the city, and provides for the abolition of the

grade crossing by carrying the street under the railroad. No work has been done.

Heard Street, Worcester. Proceedings were initiated by the railroad company. The report of the commission provides for the abolition of the grade crossing by discontinuing that portion of the street within the location of the railroad, upon the completion of a new street crossing the railroad by an overhead bridge one hundred feet more or less westerly of the grade crossing. The bridge and its abutments are completed. The work of building the approaches is now going on, and it is expected that the street will be open to travel in a few weeks.

Ludlow Street, Worcester. Proceedings were initiated by the railroad company. The report of the commission provides for the abolition of the grade crossing by discontinuing that portion of the street within the location of the railroad, upon the completion of a new street crossing the railroad by an overhead bridge several hundred feet easterly of the grade crossing. The iron bridge is in place upon its abutments. No work has been done upon the approaches.

Chapin's Crossing, Auburn. Proceedings were initiated by the railroad company, followed by a counter petition from the town. The report of the commission has not been filed.

Tucker's Crossing, Charlton. Proceedings were initiated by the railroad company. The report of the commission provides for the abolition of the grade crossing by discontinuing so much of the highway as lies within the location of the railroad, upon the completion of a new road on the northerly side of the railroad from the said highway (crossing at grade) to a road which crosses the railroad by an overhead bridge about eight hundred feet westerly of the grade crossing. It is expected that the new road will be completed this month.

Jones' Crossing, Charlton. Proceedings were initiated by the railroad company. The report of the commission provides for the abolition of the grade crossing by discontinuing that portion of the highway within the location of the railroad, upon the completion of a new road crossing the railroad by an overhead bridge about one hundred and seventy feet easterly of the grade crossing. The work has been completed.

Charlton Station Crossing, Charlton. The facts above stated for Jones' crossing apply also to Charlton station crossing, except that the new bridge is two hundred and twenty-five feet easterly of the grade crossing.

Water and Mechanic streets, East Brookfield. Proceedings were initiated by the Railroad Company. The report of the commission has not been filed.

Dunn Brook Crossing, Brookfield. Proceedings were initiated by the Railroad Company. The facts above stated for Jones' crossing apply also to Dunn Brook crossing, except that the new bridge is about one-quarter of a mile westerly of the grade crossing.

Milk Street, West Brookfield. The facts above stated for Jones' crossing apply also at Milk Street, except that the new bridge is about two hundred and fifty feet easterly of the grade crossing.

Southbridge and Maple streets, Warren. Proceedings were initiated by the Railroad Company. The report of the commission provides for the abolition of both of these grade crossings by discontinuing so much of each street as lies within the location of the railroad, upon the completion of a new road crossing the railroad by an underbridge about half way between the two grade crossings. The work has been completed.

Cooley's Crossing, Palmer. Proceedings were initiated by the Railroad Company. The report of the commission provides for the abolition of the grade crossing by carrying the highway over the railroad. The work has been completed.

Blanchard's, Tenney's and Brakenridge's crossings, Palmer. Proceedings were initiated by the Railroad Company. The commission has not yet been appointed.

Hasting's Crossing, Monson. Proceedings were initiated by the railroad company. The order of the commission provides for the abolition of the grade crossing by discontinuing about seven hundred feet of the highway, and building a new road crossing the railroad by an overhead bridge about three hundred feet westerly of the grade crossing. The work has been completed.

Welch's Crossing, Monson; Silver Street and Butler's Crossing, Wilbraham. Proceedings were initiated by the railroad company. The report of the commission has not been filed.

North Wilbraham Station Crossing, Wilbraham. Proceedings were initiated by the railroad company. The report of the commission provides for the abolition of the grade crossing by discontinuing that portion of the highway which is within the location of the railroad, upon the completion of a new road from said highway on the northerly side of the railroad to a road which crosses the railroad by an under bridge about four hundred feet easterly of the grade crossing. The work has been completed.

Armory Street, Springfield. Proceedings were initiated by the city of Springfield. The report of the commission provides for the abolition of the grade crossing by carrying the street over the railroad. No work has been done.

Cold Spring Road Crossing and Baldwin Street, West Springfield. Proceedings were initiated by the town of West Springfield. The

report of the commission provides for the abolition of the grade crossing at Baldwin Street by carrying the street under the railroad. No work has been done. The report of the commission has not been filed in the case of the Cold Spring road crossing.

Langdon's, Richmond Furnace and Griffin's crossings, Richmond ; Arnold's Crossing, West Stockbridge. Proceedings were initiated by the respective towns. The commission has not yet been appointed.

BOSTON & MAINE RAILROAD,
BOSTON, Dec. 23, 1891.

WILLIAM A. CRAFTS, Esq., *Clerk Board of Railroad Commissioners.*

DEAR SIR:—Referring to yours of December 7, I will say that comparatively little has been done upon this road in this State towards the getting rid of grade crossings. At Malden, under an agreement with the city, we have built a bridge over our track at a new street called Mountain Avenue, which has been opened by the city, the city agreeing to abandon the crossing at Summer Street. The crossing at Summer Street will be abandoned just as soon as our new depot at Malden is ready for occupancy. At Lawrence several plans have been made in co-operation with the city engineer, but nothing has yet been determined upon. At South Clinton the town has provided for a separation of the grades near the station, and commissioners have been appointed. One meeting of the commissioners has been held.

Yours truly,

JAMES T. FURBER, *General Manager.*

BOSTON, REVERE BEACH & LYNN RAILROAD,
BOSTON, Dec. 9, 1891.

WM. A. CRAFTS, Esq., *Clerk of Board of Railroad Commissioners.*

DEAR SIR:—In reply to your circular of Dec. 7, 1891, requesting a statement as to proceedings on our line of road under chapter 428 of the Acts of 1890, being an act to promote the abolition of grade crossings, I have to say that no proceedings have been taken with reference to any of the crossings on our line, either by the railroad company or by any city or town in which the road is located.

Respectfully,

C. A. HAMMOND, *Superintendent.*

CONNECTICUT RIVER RAILROAD COMPANY,
SPRINGFIELD, Mass., Dec. 11, 1891.

To the questions contained in the circular of the Board, dated December 7, we make the following replies:—

1. Clay Hill Street, Greenfield.
2. Both.

3. Commission has filed report decreeing that highway shall pass under the railroad.

4. Work not yet commenced.

1. Main street, Northampton.

2. Both.

3. Commission has filed report decreeing that highway shall pass over the railroad.

4. Work not yet commenced.

1. Edwards Street, Northampton.

2. Both.

3. Commission has filed report decreeing that highway shall pass over the railroad.

4. Work not yet commenced.

1. Pleasant Street, Northampton.

2. Both.

3. Commission has filed report decreeing that highway shall pass under the railroad.

4. Work not yet commenced.

1. Holyoke Street, Northampton.

2. Both.

3. Commission has filed report decreeing that highway shall be discontinued.

4. Work not yet commenced.

1. Exchange Street, Chicopee Junction.

2. Both.

3. Commission has not yet filed their report, but the highway will no doubt be carried under the railroad.

4. Work not yet commenced.

1. Whiting's Crossing, Holyoke.

No proceedings, except that the railroad company and the Whiting Paper Company in conjunction have caused surveys and estimates to be made, looking toward the abolition of the said grade crossing by carrying it under the railroad.

Yours very truly,

J. MULLIGAN, *President.*

FITCHBURG RAILROAD,
BOSTON, Dec. 10, 1891.

Mr. WM. A. CRAFTS, *Clerk Board of Railroad Commissioners.*

MY DEAR SIR:—In reply to yours of December 7, would say that proceedings under the act of 1890 have been begun at the following places, and in all these cases have been initiated by the towns:—

Town of Templeton, two crossings, one east and one west of Baldwinville station.

Town of Athol, two crossings, one about one-half mile east of station, one double crossing (Main and School streets) about six hundred feet east of station.

Town of Williamstown, one crossing, known as Cole's crossing, one and a quarter miles west of Williamstown station.

Town of Greenfield, one crossing, at station known as Clay Hill street. In this case the commissioners have reported. The highway is to be carried under the railroad. No work has been done at this place.

A plan for the abolition of the grade crossing at Lincoln Great Road in the town of Lincoln has been made, which is now under consideration, but no proceedings have been commenced.

Yours truly, JOHN ADAMS, *General Superintendent.*

GRAFTON & UPTON RAILROAD COMPANY,
BOSTON, Dec. 12, 1891.

WM. A. CRAFTS, Esq., *Clerk of Board of Railroad Commissioners.*

DEAR SIR:—In reply to your inquiries as regards abolition of grade crossings on our road, I would say that no action has been taken during the past year.

Yours respectfully, ALBERT G. MORSE, *Treasurer.*

HOUSATONIC RAILROAD COMPANY,
BRIDGEPORT, CONN., Dec. 9, 1891.

W. A. CRAFTS, Esq., *Clerk Board Railroad Commissioners.*

DEAR SIR:—Replying to your inquiry of 7th inst., would state that no action has been taken by this company, under statute of 1890, chapter 428, relating to the abolition of grade crossings.

Yours truly, W. H. STEVENSON,
Vice-President and General Manager.

NANTUCKET RAILROAD COMPANY,
BOSTON, Dec. 9, 1891.

The Honorable Board of Railroad Commissioners.

GENTLEMEN:—In reply to your circular of the 7th inst., referring to grade crossings, will say that no action has been taken, either during the present year or since the passage of the law, in reference to any of our crossings.

Yours respectfully, P. H. FOLGER, *Superintendent.*

NEW LONDON NORTHERN RAILROAD COMPANY,
NEW LONDON, CONN., Dec. 12, 1891.

WM. A. CRAFTS, Esq., *Clerk of the Railroad Commission of Massachusetts.*

DEAR SIR:—Below is the statement requested by your letter of

the 7th. The only action taken in regard to any grade crossing on this road, is as to—

1. Leach's Crossing, in the town of Belchertown.

2. Proceedings were commenced by the selectmen of that town, and upon their petition a special commission was appointed under section 1, Act of 1890.

3 and 4. Nothing further has been done.

Respectfully yours,

ROB'T COIT, *President.*

NEW YORK & NEW ENGLAND RAILROAD COMPANY,
BOSTON, Dec. 11, 1891.

WM. A. CRAFTS, Esq., *Clerk of the Board of Railroad Commissioners.*

DEAR SIR:—Replying to your circular letter of December 7, having reference to the proceedings on the line of this road under the Statutes of 1890, chapter 428, being an act to promote the abolition of grade crossings, I have to say that this company has petitioned for the abolition of only one crossing, viz., that near Norwood station in the town of Norwood.

The town of Norwood at about the same time petitioned for the abolition of three other crossings in the town, viz., one near the Norwood Central station and two near Winslow's station. The court appointed commissioners to consider all of the crossings referred to in the two petitions, and this commission has not yet made its report.

This company is interested, as the lessee of the Norwich & Worcester Railroad, in the abolition of all the grade crossings between South Worcester and the union station at Worcester on the petition of the city of Worcester.

A commission was appointed by the court, but I believe that the commission has not yet made their report to the court.

Yours respectfully,

CHARLES HOWARD, *Vice-President and General Manager.*

NEW YORK, NEW HAVEN & HARTFORD RAILROAD COMPANY,
NEW HAVEN, CONN., Dec. 17, 1891.

WM. A. CRAFTS, Esq., *Clerk Board of Railroad Commissioners.*

DEAR SIR:—Replying to yours of 16th inst., your circular of 7th inst., making inquiries as to proceedings on our line under chapter 428 of the Statutes of 1890, has not hitherto been received. To the inquiries therein made I would reply as follows:—

Proceedings were instituted by the selectmen of Westfield for alterations of the grade crossings in that town where they now cross our tracks at grade, at Chapel, Thomas, Main and Silver streets. Commissioners were appointed by the superior court on the thirtieth day of August, 1890; and on Dec. 31, 1890, a decree was issued by

the court, authorizing a change in all of the aforesaid crossings, so that they shall pass under the Northampton division of this road practically in their present location. This work is to be mainly accomplished by an elevation of our Northampton division tracks upon an embankment over all the streets in question. Owing to our inability to secure the necessary land for carrying out this improvement under amicable arrangements, the work has been delayed pending conclusion of condemnation proceedings, which are now under way. It is our intention to commence this work early in the coming year, and carry it to completion as rapidly as possible.

At Northampton proceedings have been instituted by the city authorities for alterations in the street crossings over our Northampton division at King, Edward, Main or Bridge, and Pleasant streets. Commissioners were duly appointed, and their hearings upon the matter have been concluded. So far as we know, their recommendation for a decree has not yet been submitted to the court. In general terms, we understand their opinion to be that the railroad track shall cross King Street above the street grade, and Edward, Main or Bridge, and Pleasant streets below the street grade, leaving all of the said streets otherwise practically in their present location.

These are all the proceedings that have been taken by any parties in connection with roads operated by this company under the Massachusetts statute referred to.

Yours truly,

LUCIUS TUTTLE, *General Manager.*

NEW YORK, PROVIDENCE & BOSTON RAILROAD COMPANY,
PROVIDENCE, R. I., Dec. 14, 1891.

Massachusetts Railroad Commissioners.

GENTLEMEN:—Answering your circular inquiry of Dec. 7, 1891, concerning progress under the act to promote the abolition of grade crossings, I beg to say:—

1. The crossings on line of this railroad under which any action under that law has been taken are Grafton, Green, Plymouth and Washington streets, all in the city of Worcester.
2. Proceedings at all of these places were initiated by the city, and as one movement.
3. The report of the commission has not been filed.
4. No work has been done.

I would add the following remarks: There are three railroad corporations whose tracks are parallel and immediately adjacent to each other over these grade crossings; namely, B. & A. R. R., N. & W. R. R. (leased to N. Y. & N. E. R. R.) P. & W. R. R. (leased to N. Y. P. & B. R. R.). It is also to be noted that, while the city of Worcester initiated these proceedings, after one or two hearings had

been held by the commission, said city of Worcester receded or attempted to recede from its position, and to wholly recall its action. This has probably operated somewhat to delay the report of the commission. The city of Worcester has since the beginning of this proceeding appointed a committee of engineers to investigate in their behalf the question of grade crossings throughout the whole city of Worcester.

The above crossings are all on which any definite action has been initiated in the State of Massachusetts under chapter 428 of the Statutes.

Yours truly,

J. B. GARDINER, *Superintendent.*

OLD COLONY RAILROAD, BOSTON, MASS., Dec. 15, 1891.

MR. WM. A. CRAFTS, *Clerk of the Board of Railroad Commissioners.*

DEAR SIR:—In reply to your circular letter of the 7th inst., I submit the following statement:—

Under the act of 1890, to promote the abolition of grade crossings, proceedings have been instituted in regard to twenty-three such crossings on the line of this road, as follows:—

Tremont Street, Roxbury, city of Boston. Proceedings were initiated by the railroad company. Case has been suspended by the commission, awaiting the action of the Rapid Transit Commission.

Washington Street, near Forest Hills, Boston. Proceedings were initiated by the railroad company, and several hearings were held, after which the petition was withdrawn, on account of great opposition.

Braintree, Elm Street Crossing, near passenger station. Proceedings were initiated by the railroad company. Several hearings were held, after which the petition was withdrawn, on account of great opposition by the town authorities.

Howard Street Crossing, near Montello station, Brockton. Proceedings were initiated by the railroad company. Report of commission has been filed, and provided for raising the grade of the street and crossing the railroad by an overhead bridge. Work is about one-third done.

City of Brockton, eleven grade crossings. Proceedings were initiated by the city; plans have been prepared, and are now being considered.

Southborough, three crossings, viz., road from Southborough to Northborough, the Westborough road leading from Marlborough to Westborough, and the road leading from Southborough to West Marlborough. Proceedings were initiated by the railroad company. Report of commission has been filed, and provides for abolishing

three crossings above named by building about one mile of new highway, discontinuing portions of above-named highways, and carrying them over the railroad at a point between the second and third crossings. No work has yet been done.

Siddall's Crossing, East Bridgewater. Proceedings were initiated by the railroad company by petitioning for the appointment of a commission.

Wareham, two crossings between Tremont station and South Wareham station. Proceedings were initiated by the railroad company by petitioning for the appointment of a commission.

Yours truly,

J. R. KENDRICK, *General Manager*.

[G.]

HEATING CARS BY STEAM FROM THE LOCOMOTIVE.

On the 5th of November the Board addressed to the several operating companies a circular containing the questions given below, and received replies as follows, the questions and answers bearing corresponding numbers : —

QUESTIONS.

Will you be kind enough to forward replies to the following questions, answering according to the numbers : —

1. How many of your cars are equipped with apparatus for heating by steam from the engine?
 2. How many with individual heaters or stoves? How many with individual heaters or stoves in addition to locomotive steam-heating systems?
 3. What kinds of heaters or stoves are to be used during the coming winter, and how many of each kind?
 4. How many cars have been piped for heating by steam from the locomotive since the report made to this Board a year ago?
 5. How many individual car heaters or stoves have been purchased during the past year? Specify the kinds, and the number of each kind.
 6. What system or systems of heating by steam from the locomotive are to be used by your company during the coming winter, and how many cars in each system?
 7. How many of your trains will be run without fire in any car of the train? What percentage of the whole number of trains will be so run?
 8. Comments:
- An early reply is requested.

WM. A. CRAFTS, *Clerk.*

ANSWERS.

Boston & Albany Railroad Company.

1. Three hundred and thirty-five.
2. One stove (one pay-car with stove), eight heaters (one private car).
3. None.
4. Sixty-eight.
5. None.
6. Martin.
7. All; 100 per cent.

Boston & Maine Railroad.

1. Four hundred and twenty-two.
2. Four hundred and thirty-three cars are equipped with individual heaters or stoves, four cars being equipped with stoves in addition to the locomotive steam-heating apparatus.
3. Four hundred and thirty-three cars are equipped with individual heaters, as follows:—261 Baker heaters, 66 Johnson heaters, 32 Spear heaters, 2 Edwards heaters, 60 coal stoves, 8 wood stoves, 4 steel stoves.
4. One hundred and five have been equipped with steam since the last report made to your Board a year ago.
5. None.
6. Three kinds of apparatus for heating by steam are now in use on our road, and the following is a statement of the number of each kind: 353 cars equipped with Sewall system, 50 with Kimball system, 19 cars with Gold system.
7. About 49 per cent. of the total number of cars running in our passenger trains are heated by steam from the locomotive. How many trains these cars will make it is impossible to state, as the number of cars to a train varies more or less from day to day, and quite a number of cars heated by steam are kept as spare cars and placed on the trains as they are needed.

Boston, Revere Beach & Lynn Railroad.

1. Twenty-nine of our cars are equipped with apparatus for heating by steam from the engine. These are all the cars that we use in winter service.
2. None of our cars are heated with individual heaters or stoves, either wholly or in part.
3. No heaters or stoves are to be used during the coming winter.
4. Two cars have been piped for heating by steam from the locomotive since report made to your Board a year ago.
5. No individual car heaters or stoves have been purchased during the past year.
6. The system of heating by steam from the locomotive is of our own devising, and is a "straight-steam" system; 29 cars thus equipped.
7. All of our trains will be run without fire in any car of the train.
8. We find little or no difficulty in keeping our cars at a uniform temperature, and are well satisfied with the system, although the vaporization of the water of condensation from the traps is something of a nuisance, and tends to injure the woodwork of the car. We have no difficulty in keeping the cars warm over night, each train being connected with its locomotive, which is kept under steam in the "round-house" at night. The heating of spare cars at East Boston is taken care of by a small stationary boiler. The regulation of the heat is chiefly done by the locomotive engineer, who adjusts his admission valve for the proper pressure, according to temperature, or cuts it off altogether on alternate trips, or as the weather may require.

Connecticut River Railroad Company.

1. Sixty, our entire passenger equipment.
2. Sixteen. Most of these cars were equipped with the Spear heaters, which have been allowed to remain in the cars for use only in case of an emergency. They are also valuable for purposes of ventilation.
3. None,—only as above stated, in case of an emergency.
4. One, recently purchased.
5. None.
6. The Emerson steam-heating system, sixty cars.
7. All.

Fitchburg Railroad.

1. Our entire passenger equipment of 242 cars, with the exception of 14 cars that are not used during the winter season.
2. We have one stove in all of our passenger equipment for emergency cases.
3. Spear heaters, Chilson and Railway King stoves, are used in case of emergency.
4. Four new cars.
5. None.
6. Consolidated Car-heating Company's system.
7. All of our trains will be run without any fire in cars.

Grafton & Upton Railroad Company.

1. None of our cars are equipped with apparatus for heating from the engine.
2. Four cars have stoves.
3. There are six stoves in use, and they are all Chilson car stoves.
4. Only one stove has been purchased during the past year.
5. No car will be run without a fire.

Hoosac Tunnel & Wilmington Railroad.

1. None.
2. Four, with stoves. None.
3. Ordinary coal stoves, four.
4. None.
5. Two ordinary coal stoves.
6. None.
7. None.
8. We run only mixed trains.

Housatonic Railroad Company.

1. Twenty-two cars.
2. Seventy-one cars; 20 cars.
3. Sixty-nine Baker heaters; 31 Spear heaters; in 21 cars 3 Searle's hot-water heaters.
4. Twenty-two cars.
5. Three No. 16 Spear heaters.
6. Leland steam heating, twenty-two cars.
7. Eight trains will be run without fire in any car; half.

Martha's Vineyard Railroad.

The Martha's Vineyard Railroad is operated only during about four months in the warm season of the year, and no heating apparatus whatever is used in the trains run upon said railroad.

Nantucket Railroad Company.

We do not run our cars after the weather is cold enough to require heat; we operate only through the months of June, July, August and part of September, and for that reason we have nothing in the way of heaters or any other device to heat with.

Nashua, Acton & Boston Railroad, operated by Concord & Montreal.

We are equipping our locomotives and cars as fast as possible with the Consolidated Car-Heating Company's system of steam heating, and all cars running into Massachusetts will be equipped within a short time. We run only two passenger cars on Nashua, Acton & Boston road. Will have all our cars equipped before end of year.

New London Northern Railroad.

1. Seventeen cars.
2. Twenty-two with heaters and stoves, 17 with steam heat in addition to stoves.
3. Two Spear hot-air heaters, 3 Baker heaters, 17 Central Vermont pattern stoves.
- 4 and 5. None.
6. Sewell system, 17 cars.
7. Ten trains without fire in cars; 60 per cent.

New York & New England Railroad Company.

1. Two hundred and twenty-three, 175 of which have Baker heaters to be used in cases of emergency.
2. Thirty-three, 175 Baker heaters.
3. Twenty Spear heaters and 13 Jewel stoves, to be used only in cases of emergency.
4. Thirty, including cars now being fitted.
5. Twenty-five Baker heaters built at the company's shops and used in passenger cars fitted with New York Heating and Lighting Company's system of steam heat. No others bought or built.
6. One hundred and forty-five, with what is known as the jet or New England direct steam, using steam from engine, and having Baker heaters for use in cases of emergency; 30 with Safety Car Heating and Lighting Company's system, and 48 direct steam system, using steam from engines.
7. All through trains on main line and branches, except one train between Boston and New London, and a limited number of the short trains between Boston and Norwood, where a few Baker heaters may be used; 95 per cent.
8. We have 20 second-class cars fitted mostly with Spear heaters; these

cars are old, are used only for excursions during the summer, and are not to be used during the winter except in cases of emergency. Most of them have been stored at Norwood shops. This report includes baggage, mail and express cars.

New York, New Haven & Hartford Railroad Company.

1. Five hundred and thirty-one.
2. Fifty-five, but these are spare cars used only in excursion service during the summer season; 444 with Baker heaters in addition to steam.
3. Baker heaters on mixed trains. Impossible to tell the number of cars required in this service, but probably not exceeding twenty.
4. Five hundred and forty-nine.
5. None.
6. The disc drum system of the Consolidated Car-heating Company of Albany, N.Y., Safety Car-heating system and the Leland system. All of these are methods of radiating steam heat through water coils in connection with the Baker heater, without commingling, and without bringing the steam into the body of the car.
7. About 340 scheduled trains will be heated entirely by steam, and about 33 by fires in Baker heaters. These latter are mixed trains only upon branch roads where it is impossible to use any system of continuous train heating. All passenger trains of this company, except mixed trains, will be heated without fires in any portion thereof, except in cases of emergency, when for any reason the steam heat fails.

New York, Providence & Boston Railroad Company.

1. All cars in passenger service, numbering 147; five of these are for summer use exclusively, and one is a business car, which latter have no steam-heating apparatus; this leaves 141 cars in passenger service supplied with steam-heating apparatus.

Old Colony Railroad.

1. Two hundred and sixty-nine.
2. Two hundred and fifty-one. None.
3. Johnson, 215; Baker, 1; Chilson, 35.
4. One hundred and one.
5. None.
6. Sewell, 231; Gold, 32; Richards, 6.
7. Three hundred and forty-five. In addition to the above, two trains on Central Division, four on Providence Division and two on Northern Division, will be heated in part by steam from engine and part by individual heaters.

[H.]

INJURIES TO EMPLOYEES.

COMMONWEALTH OF MASSACHUSETTS,
BOARD OF RAILROAD COMMISSIONERS, BOSTON, Aug. 24, 1891.*To the ——— Railroad Company.*

GENTLEMEN:—The Legislature at its last session passed a resolve, being chapter 59, entitled “A Resolve directing the Board of Railroad Commissioners to collect certain statistics and inquire into the subject of pensioning railroad employees injured in the discharge of their duty.”

The resolve is as follows:—

Resolved, That the Board of Railroad Commissioners are hereby directed to collect and present to the Legislature in their next annual report, complete information covering as many years as possible as to the following matters: the number of employees of each railway corporation in this Commonwealth who have been injured while in discharge of duty; the nature of the injury; its cause; the duration of non-employment due to it; the extent to which it finally incapacitated the employee from further service; the number continued in the employ of the corporation after injury, with a statement as to whether or not a change in the nature of the employment was made necessary by the injury, with the effect, if any, upon the wages of the employee; the amount paid by the corporation, after litigation or otherwise, as compensation for damages received by employees injured as aforesaid, and the number injured without receiving such compensation.

The Board requests that the information called for in the foregoing resolve be furnished on or before the first of October next.

Yours very truly,

WM. A. CRAFTS,

Clerk.

Boston & Albany Railroad Company.

OFFICE OF THE VICE-PRESIDENT,
BOSTON, Aug. 29, 1891.

To the Board of Railroad Commissioners.

DEAR SIRS:—Your letter of the 24th inst., communicating a resolve of the Legislature of 1891, being chapter 59, is received.

This company has from 1869 to the present year made annual returns to your Board, of—

1. The number of employees who have been injured in discharge of duty.

2. The nature of the injuries.

3. Their causes, and such information as it possessed was contained in said returns.

The company is unable to make any definite reply to the inquiries:—

4. The duration of non-employment due to injuries.

5. The extent to which it finally incapacitated the employee from further service.

6. The number continued in the employ of the corporation after injury, with a statement as to whether or not a change in the nature of the employment was made necessary by the injury, with the effect, if any, upon the wages of the employee.

7. The amount paid by the corporation, after litigation or otherwise, as compensation for damages received by employees injured.

8. The number injured without receiving such compensation cannot be given, as previous to May, 1891, there was no distinction made between the compensation or gratuities paid to employees, passengers or others injured,—all went under the head of personal damages. From May, 1891, the classes have been separated, but there is no complete year that can be presented in detail for your information.

Very truly yours,

E. D. HAYDEN, *Vice-President.*

Boston, Revere Beach & Lynn Railroad Company.

SUPERINTENDENT'S OFFICE,
BOSTON, Sept. 18, 1891.

Board of Railroad Commissioners, Boston, Mass.

GENTLEMEN:—In reply to your circular of the 24th of August, asking for statistics concerning injuries of employees while on duty, compensation paid, etc., I hand you herewith a table giving the information requested in detail.

We have never had any case where litigation has arisen or any claim for damages, on account of injuries received. Where the injury has been received in the performance of duty, our custom has been to continue an allowance of full pay, covering the entire period of absence from service in several cases.

Very respectfully,

C. A. HAMMOND, *Superintendent.*

BOSTON, REVERE BEACH & LYNN RAILROAD.

Table showing *Injuries to Employees while on Duty, 1885-91.*

DATE.	Name of Employee.	Position held at Time of Injury.	Nature of Injury.	Cause of Injury.	Number of Days when Unable to bear Work.	Was Employee incapacitated from further Service?	Was Employee continued in Employ of Company after Injury?	Was Change of Employment made necessary by Injury?	Number of Full Days Full Pay was continued.	Was anything paid by Company as Compensation for Damages?	Number of Employees Injured without receiving Compensation.	Did Employee receive Aid from Mutual Benefit Association?
1885. Feb. 21,	S. D. Cyr, .	Engineer, .	Skull fractured, .	Leaning out of cabin, struck head on switch lantern.	38	No.	Yes.	No.	38	No.	1	No.
1887. Sept. 23,	A. Pirie, .	Engineer, .	Fractured ribs, .	Fell into turn-table pit in getting off locomotive.	47	No.	Yes.	No.	16	No.	1	No.
1888. Mar. 3,	J. W. Bartlett, .	Brakeman, .	Slight injury to back.	Slipped on ice,	3	No.	Yes.	No.	0	No.	1	No.
Apr. 28,	E. A. Harris, .	Brakeman, .	Slight bruise, .	Struck by stone thrown from overhead bridge.	3	No.	Yes.	No.	0	No.	1	No.
May 28,	M. Flaherty, .	Laborer, .	Jammed fingers, .	Coupling car to locomotive, . . .	4	No.	Yes.	No.	0	No.	1	No.
Aug. 30,	M. H. Houghton, .	Brakeman, .	Hand cut, .	Bell cord pulled through between fingers.	12	No.	Yes.	No.	0	No.	1	Yes.
Sept. 23,	G. J. Casault, .	Fireman, .	Scalp wound, .	Hit by tank spout falling on head, . .	0	No.	Yes.	No.	0	No.	1	No.
Dec. 21,	G. W. Dyer, .	Engineer, .	Hand scalded, .	Blow-off cock broke off,	1	No.	Yes.	No.	1	No.	1	No.
1889. Mar. 1,	G. J. Casault, .	Fireman, .	Strained his back, .	Slipped shovelling coal,	8	No.	Yes.	No.	0	No.	1	Yes.
June 29,	W. Malloy, .	Brakeman, .	Finger jammed, .	Coupling locomotive to cars, . . .	1	No.	Yes.	No.	0	No.	1	No.
July 26,	E. O. Brown, .	Brakeman, .	Back struck, .	By twisting of drag rope,	3	No.	Yes.	No.	0	No.	1	No.
Aug. 17,	F. Lepray, .	Brakeman, .	Finger jammed, .	Coupling locomotive to cars,	3	No.	Yes.	No.	0	No.	1	No.
Sept. 8,	G. A. Dodge, .	Brakeman, .	Finger jammed, .	Coupling locomotive to cars,	3	No.	Yes.	No.	0	No.	1	No.

Boston & Maine Railroad Company.

GENERAL MANAGER'S OFFICE,
BOSTON, Nov. 4, 1891.

WILLIAM A. CRAFTS, Esq., *Clerk of Board of Railroad Commissioners.*

DEAR SIR: — Inclosed I hand you report of the number of employees who have been injured on our railroad between July 1, 1890, and July 1, 1891, as per inclosed request.

Yours truly, JAMES T. FURBER, *General Manager.*

Date.	NAME.	Nature of Injury.	Cause.	Duration of Non-employment.	Whether continued in Service.	Change in Employment necessitated by Injury.	Wages received? How Much.	Amount Paid in Final Settlement.	Injured without receiving Compensation.
1890.									
July 1,	P. Carroll, brakeman, .	Hip broken,	Knocked from saloon car,	18 days, .	Yes,	No change, .	No,	\$32 40	
July 1,	J. Foley, section foreman, .	Run into while on bicycle, .	Head cut, . . . .	. . . .	No,	. . . .	. . . .	. . . .	No record.
July 12,	Geo. F. Anderson, brakeman.	Hand jammed,	Coupling cars, . . . .	. . . .	No,	. . . .	. . . .	. . . .	No record.
July 14,	Selom Robinson, brakeman,	Hand jammed,	Coupling cars, . . . .	. . . .	Yes,	No change, .	No,	. . . .	No record.
July 17,	G. W. Robinson, brakeman,	Two fingers jammed,	Coupling cars, . . . .	. . . .	Yes,	. . . .	. . . .	. . . .	No record.
July 25,	E. P. Littlefield, shifter,	Fingers crushed,	Fell from engine, . . . .	. . . .	No,	. . . .	. . . .	. . . .	No record.
July 29,	Jas. Airing, brakeman, .	Foot caught and crushed, .	Slipped while riding on draw bar.	. . . .	No,	. . . .	. . . .	. . . .	No record.
Aug. 1,	Jas. Doyle, section man, .	Internal injuries,	On hand car, struck by engine.	. . . .	No,	. . . .	. . . .	. . . .	No record.
Aug. 1,	Amos Shepherd, section man.	Bruises, legs and body, .	On hand car, struck by engine.	. . . .	No,	. . . .	. . . .	. . . .	No record.
Aug. 1,	Andrew Boyd, section man,	Bruises, legs and body, .	On hand car, struck by engine.	. . . .	Yes,	No change, .	No,	. . . .	No record.
Aug. 1,	M. E. Ahern, brakeman, .	Slight bruises,	Thrown from car, . . . .	. . . .	Yes,	No change, .	No,	. . . .	No record.
Aug. 1,	H. F. Staples, brakeman, .	Thumb taken off,	Coupling, . . . .	. . . .	No,	. . . .	. . . .	. . . .	No record.
Aug. 2,	T. F. Johnson, baggage-master.	Scalp wound,	Struck head against sign,	. . . .	Yes,	No change, .	No,	. . . .	No record.
Aug. 7,	Walter Bumpus, brakeman,	Arm broken, head cut, .	Struck by engine,	56 days, .	No,	. . . .	. . . .	56 00	
Aug. 7,	David Robert, conductor, .	Finger jammed,	Pulling pin, . . . .	. . . .	No,	. . . .	. . . .	. . . .	No record.
Aug. 9,	C. G. Bates, brakeman, .	Hand jammed,	Coupling, . . . .	. . . .	No,	. . . .	. . . .	. . . .	No record.
Aug. 9,	Fred. A. Snow, brakeman, .	Hand jammed,	Coupling, . . . .	. . . .	No,	. . . .	. . . .	. . . .	No record.
Aug. 13,	John J. McNiff, brakeman,	Jammed about hips,	Coupling, . . . .	. . . .	Yes,	No change, .	No,	. . . .	No record.
Aug. 14,	Jas. E. Rosborough, brakeman.	Thumb crushed,	Coupling, . . . .	. . . .	No,	. . . .	. . . .	. . . .	No record.

Date.	NAME.	Nature of Injury.	Cause.	Duration of Non-employment.	Whether continued in Service.	Change in Employment necessitated by Injury.	Wages Reduced? How Much.	Amount Paid in Final Settlement.	Injured without receiving Compensation.
1890-Con.									
Aug. 14,	Geo. H. Welden, brakeman,	Scalp wound, . . .	Struck head on drawbridge,	25 days, .	Yes,	No change, .	No,	\$52 00	
Aug. 14,	Geo. Galley, brakeman,	Foot injured, . . .	Drawbar pulled out and fell on it.	20 days, .	No,	. . .	. . .	40 00	
Aug. 18,	E. R. Butler, brakeman,	Finger jammed, . . .	Caught by switch rope, .	. . .	No,	. . .	. . .	. . .	No record.
Aug. 16,	W. Sharpley, brakeman,	Hand jammed, . . .	Couplings, . . .	. . .	No,	. . .	. . .	. . .	No record.
Aug. 21,	Alex. Torrie, brakeman,	Finger jammed, . . .	Couplings, . . .	8 days, .	No,	. . .	. . .	14 00	
Aug. 14,	Anthony J. Rose, draw-tender,	Badly bruised, . . .	Struck by train, . . .	21 days, .	Yes,	No change, .	No,	38 85	
Aug. 22,	F. N. Newell, brakeman,	Hand jammed, . . .	Coupling, . . .	. . .	No,	. . .	. . .	. . .	No record.
Sept. 6,	J. Simonds, brakeman,	Ankle sprained, and side injured.	Fell from train, . . .	. . .	No,	. . .	. . .	. . .	No record.
Sept. 13,	Geo. Young, brakeman,	Head and side injured, . .	Struck against gate frame, knocked from car.	. . .	No,	. . .	. . .	. . .	No record.
Sept. 17,	Chas. Lallmand, shifter,	Legs crushed, . . .	Fell from train, . . .	. . .	No,	. . .	. . .	. . .	No record.
Sept. 14,	Ernest J. Jeffrey, baggage-master,	Bones of face broken, . .	Coupling tender, casting broke.	No period stated.	Yes,	No change, .	No,	376 00	
Sept. 18,	Chas. L. Perry, brakeman,	Finger jammed, . . .	Coupling tender, casting broke.	. . .	Yes,	No change, .	No,	. . .	No record.
Sept. 12,	James Peters, employé,	Thumb crushed, broken finger.	Coupling tender, casting broke.	69 days, .	No,	. . .	. . .	60 37	
Sept. 11,	Willard Gilson, shifter,	Thumb and finger crushed, broke.	Coupling tender, casting broke.	. . .	No,	. . .	. . .	. . .	No record.
Sept. 20,	Arthur G. Buchanan, brakeman.	Finger jammed, . . .	Coupling tender, casting broke.	. . .	Yes,	No change, .	No,	. . .	No record.
Sept. 16,	Leveré Guillemette, employé.	Leg broken, . . .	Struck by dump car as coal was dumped out.	. . .	No,	. . .	. . .	. . .	No record.
Sept. 30,	M. J. Humphrey, brakeman,	Hand jammed, . . .	Couplings, . . .	. . .	Yes,	No change, .	No,	. . .	No record.
Oct. 7,	Geo. H. Barrett, brakeman,	Finger crushed, . . .	Couplings, . . .	. . .	No,	. . .	. . .	. . .	No record.
Oct. 3,	Henry Gray, brakeman,	Finger crushed, . . .	Couplings, . . .	. . .	No,	. . .	. . .	. . .	No record.
Oct. 13,	Jas. Martell, brakeman,	Hand jammed, . . .	Couplings, . . .	17 days, .	No,	. . .	. . .	29 75	

Oct. 16.	Geo. Robbins, brakeman.	Thumb and finger jammed.	Coupling.	Yes.	No change.	No.	No record.
Oct. 15.	Michael Grady, brakeman.	Arm jammed.	Coupling.	Yes.	No change.	No.	No record.
Oct. 20.	Geo. Morgan, brakeman.	Arm jammed.	Coupling.	No.	.	.	No record.
Oct. 24.	Alex. Therroux, car cleaner.	Finger jammed.	Coupling.	Yes.	No change.	No.	No record.
Oct. 22.	Alpha Z. Chickering, brakeman.	Slightly injured.	Struck switch stand.	No.	.	.	No record.
Oct. 23.	Wm. Morse, brakeman.	Legs bruised.	Fell from train.	No.	.	.	No record.
Oct. 23.	Peter Brown, shifter.	Hand jammed.	Coupling.	No.	.	.	No record.
Oct. 26.	Chas. H. Calder, brakeman.	Arm jammed.	Coupling.	Yes.	No change.	No.	52 50
Oct. 29.	Dennis F. Galvin, brakeman.	Arm broken.	Fell in trying to get on engine.	No.	.	.	No record.
Oct. 27.	John Murphy, employé.	Hand crushed.	Fell in jumping off train.	No.	.	.	No record.
Oct. 29.	Timothy J. Lane, brakeman.	Finger jammed.	Coupling.	Yes.	No change.	No.	No record.
Nov. 3.	C. M. Pattee, conductor.	Two fingers crushed.	Coupling.	No.	.	.	No record.
Nov. 5.	Lewis Pepler, shifter.	Two fingers crushed.	Coupling.	No.	.	.	No record.
Nov. 10.	Wm. Shaw, brakeman.	Finger jammed.	Coupling.	Yes.	No change.	No.	22 75
Nov. 13.	Hiram Holbrook, brakeman.	Thumb and three fingers crushed.	Coupling.	Yes.	No change.	No.	No record.
Nov. 13.	Frank I. Sears, brakeman.	Arm crushed.	Coupling.	No.	.	.	No record.
Nov. 12.	A. Lunazette, brakeman.	Hand crushed.	Coupling.	Yes.	No change.	No.	No record.
Nov. 12.	Jas. H. Shaw, brakeman.	Hand crushed.	Coupling.	Yes.	No change.	No.	No record.
Nov. 21.	John J. Powers, brakeman.	Jammed, body.	Coupling, caught between cars.	No.	.	.	No record.
Nov. 22.	W. C. Johnson, brakeman.	Finger jammed.	Coupling.	Yes.	No change.	No.	No record.
Nov. 28.	E. B. Thompson, shifter.	Ribs bruised.	Hit by pin while coupling.	Yes.	No change.	No.	No record.
Dec. 1.	Chas. Folsom, brakeman.	Finger taken off.	Coupling.	No.	.	.	No record.
Dec. 1.	A. Z. Chickering, brakeman.	Finger jammed.	Coupling.	No.	.	.	No record.
Nov. 29.	W. Wood, brakeman.	Arm broken.	Fell from car.	No.	.	.	No record.

Date.	NAME.	Nature of Injury.	Cause.	Duration of Non-employment.	Whether continued in Service.	Change in Employment necessitated by Injury.	Wages Received? How Much.	Amount Paid in Final Settlement.	Injured without receiving Compensation.
1890 Con.									
Nov. 27,	Wm. Meyer, shifter, . .	Hand jammed, . . .	Coupling, . . .	. . .	Yes,	No change, . .	No,	. . .	No record.
Nov. 29,	C. Battey, brakeman, . .	Shoulder injured, . .	Fell from train, . .	. . .	Yes,	No change, . .	No,	. . .	No record.
Dec. 4,	Wm. G. Larabee, brakeman,	Body jammed, . . .	Coupling, . . .	. . .	No,	. . .	. . .	. . .	No record.
Dec. 2,	Dan'l Turnbull, brakeman, .	Fingers jammed, . . .	Engine went off the iron, jammed them against switch stand.	. . .	No,	. . .	. . .	. . .	No record.
Dec. 5,	Peter Brow, shifter, . .	Finger crushed, . . .	Coupling, . . .	. . .	No,	. . .	. . .	. . .	No record.
Dec. 5,	Fred Pouliott, brakeman, .	Hand jammed, . . .	Coupling, . . .	. . .	No,	. . .	. . .	. . .	No record.
Dec. 8,	D. W. Aldrich, shifter, . .	Foot crushed and leg broken,	Collision, car and engine,	. . .	No,	. . .	. . .	. . .	No record.
Dec. 8,	A. M. Spaulding, switchman,	Scalp wound, . . .	Struck by car stake, . .	17½ days,	Yes,	No change, . .	No,	40 25	No record.
Dec. 6,	Edward Grose, brakeman, .	Fingers and thumb crushed,	Coupling, . . .	. . .	Yes,	No change, . .	No,	. . .	No record.
Dec. 10,	Jas. Cotter, shifter, . .	Collar-bone broken, . .	Coupling, . . .	45¼ days,	No,	. . .	. . .	81 45	No record.
Dec. 13,	Chas. Blanchard, brakeman,	Fingers jammed, . . .	Coupling, . . .	. . .	Yes,	No change, . .	No,	. . .	No record.
Dec. 24,	C. F. Tolan, car inspector, .	Bruised, . . .	Car started, under which he was working.	. . .	Yes,	No change, . .	No,	. . .	No record.
Dec. 24,	W. H. Robinson, conductor,	Arm broken, . . .	Fell from car, . . .	51 days, .	Yes,	No change, . .	No,	102 00	No record.
Dec. 24,	Wm. Wallace, brakeman, .	Finger jammed, . . .	Coupling, . . .	. . .	No,	. . .	. . .	. . .	No record.
Dec. 23,	Chas. Abbott, brakeman, .	Shoulder jammed, . . .	Coupling, . . .	. . .	Yes,	No change, . .	No,	. . .	No record.
Dec. 24,	J. E. Holland, brakeman, .	Finger crushed, . . .	Coupling, . . .	. . .	Yes,	No change, . .	No,	. . .	No record.
Dec. 24,	E. W. Burton, brakeman, .	Arm broken, . . .	Fell from train, . .	. . .	Yes,	No change, . .	No,	. . .	No record.
Dec. 31,	D. F. King, brakeman, .	Internal injuries, . . .	Fell in getting off engine,	. . .	No,	. . .	. . .	. . .	No record.
Dec. 31,	S. W. Field, conductor, .	Head cut, body bruised,	Knocked from car, . .	141 days,	Yes,	No change, . .	No,	602 50	No record.

Date.	NAME.	Nature of Injury.	Cause.	Duration of Non-employment.	Whether continued in Service.	Change in Employment necessitated by Injury.	Wages Reduced? How Much.	Amount Paid in Final Settlement.	Injured without receiving Compensation.
1891-Cont.									
Feb. 12,	Arthur G. Buchanan, brakeman.	Thumb jammed, . . .	Coupling, . . .	15 days, . .	Yes,	No change, .	No,	\$13 12	No record.
Feb. 12,	J. S. Murphy, brakeman, .	Arm jammed, . . .	Coupling, . . .	. . .	No,	. . .	. . .	. . .	No record.
Feb. 10,	R. E. Stoker, brakeman, .	Finger jammed, . . .	Coupling, . . .	. . .	No,	. . .	. . .	. . .	No record.
Feb. 16,	Jas. Driscoll, coal heaver, .	Finger crushed, . . .	Attempting to couple cars,	. . .	Yes,	No change, .	No,	. . .	No record.
Feb. 18,	J. H. Staples, freight conductor.	Hand jammed, . . .	Coupling, . . .	81 days, . .	Yes,	No change, .	No,	101 25	No record.
Feb. 29,	Fred K. Trains, brakeman,	Scalp wound, . . .	Struck bridge, . .	. . .	No,	. . .	. . .	. . .	No record.
Mar. 3,	Walter G. Jones, brakeman,	Fingers jammed, . . .	Coupling, . . .	22 days, . .	No,	. . .	. . .	19 25	No record.
Mar. 5,	Frank Perley, brakeman, .	Hand crushed, . . .	Couplings, . . .	. . .	No,	. . .	. . .	. . .	No record.
Mar. 3,	Henry L. Cheney, brakeman.	Thumb jammed, . . .	Coupling, . . .	. . .	Yes,	No change, .	No,	. . .	No record.
Mar. 12,	Charles Cotter, shifter, .	Finger crushed, . . .	Coupling, . . .	. . .	No,	. . .	. . .	. . .	No record.
Mar. 17,	Alphonse Cote, shifter, .	Arm jammed, . . .	Coupling, . . .	. . .	Yes,	No change, .	No,	. . .	No record.
Mar. 12,	*E. F. Graves, brakeman, .	Spine injured, . . .	Brake chain broke, .	147 days, . .	. . .	. . .	. . .	294 00	No record.
Mar. 13,	A. W. Lunazette, brakeman.	Shoulder and elbow hurt,	Struck by train, . .	. . .	Yes,	No change, .	No,	. . .	No record.
Mar. 17,	Lincoln Wells, brakeman, .	Hand jammed, . . .	Couplings, . . .	. . .	No,	. . .	. . .	. . .	No record.
Mar. 17,	J. Anderson, brakeman, .	Finger broken, . . .	Coupling, . . .	. . .	No,	. . .	. . .	. . .	No record.
Mar. 18,	John C. Boyle, brakeman, .	Finger broken, . . .	Coupling, . . .	. . .	No,	. . .	. . .	. . .	No record.
Mar. 18,	William Giles, brakeman, .	Hand cut off, . . .	Fell in getting off car,	. . .	Yes,	Now switchman,	Reduced from 1.80 to 1.54.	. . .	No record.
Mar. 14,	P. J. Scaulan, conductor, .	Finger jammed, . . .	Coupling, . . .	. . .	Yes,	No change, .	No,	. . .	No record.
April 3,	James Fallon, brakeman, .	Body jammed, . . .	Couplings, . . .	20½ days, .	No,	. . .	. . .	46 37	No record.
April 9,	Daniel L. Buckley, brakeman.	Finger jammed, . . .	Coupling, . . .	. . .	No,	. . .	. . .	. . .	No record.
April 15,	William Wilson, employé, .	Thumb jammed, . . .	Pulling pin, . . .	. . .	Yes,	No change, .	No,	. . .	No record.

April 11,	G. W. Geary, brakeman,	Slight injuries,	Knocked off car,	No,	.	.	.	No record.
April 20,	Daniel Chesholm, shifter,	Finger injured,	Coupling,	No,	.	.	.	No record.
April 29,	Charles W. Riches, brakeman,	Finger injured,	Coupling,	No,	.	.	.	No record.
April 30,	James McCarn, brakeman,	Head cut, internally injured,	Brake chain broke, thrown off car,	Yes,	.	.	No,	No record.
May 3,	Wm. McMahon, laborer,	Jaw broken,	Knocked off car,	No,	.	.	.	No record.
May 3,	F. J. Crowley, brakeman,	Leg cut off,	Fell off of car,	No,	.	.	.	No record.
May 1,	Wm. Stephenson, brakeman,	Three fingers jammed,	Coupling,	Yes,	.	.	No,	No record.
May 13,	Harry Mullen, brakeman,	Hip fractured,	Fell off of car,	No,	.	.	.	No record.
May 21,	J. W. Crowley, brakeman,	One leg crushed, the other hurt,	Knocked off of engine,	No,	.	.	.	No record.
May 23,	M. S. Newman, brakeman,	Two fingers crushed,	Coupling,	Yes,	.	.	No,	No record.
June 5,	Earl W. Cory, shifter,	Arm jammed,	Coupling,	No,	.	.	.	No record.
June 6,	J. S. Elliott, brakeman,	Two fingers jammed,	Coupling,	No,	.	6 days,	.	10 50
June 9,	M. Cooke, brakeman,	Back and legs injured,	Train collision,	Yes,	.	.	No,	No record.
June 9,	F. Quinn, brakeman,	Back and legs injured,	Train collision,	No,	.	.	.	No record.
June 9,	R. E. Stokes, brakeman,	Side and shoulder injured,	Brakehead came off, thrown off car,	No,	.	No period stated.	.	600 00
June 10,	J. Crewin, brakeman,	Hand jammed,	Coupling,	No,	.	.	.	No record.
June 10,	Mike Kennedy, brakeman,	Finger crushed,	Coupling,	No,	.	.	.	No record.
June 18,	Kemp Morton,	Body injured,	Knocked off of saloon,	No,	.	.	.	No record.
June 19,	Daniel Donohue, shifter,	Head and back injured,	Fell from car,	Yes,	.	13 days,	No,	26 00
June 22,	John Leonard, brakeman,	Hand jammed,	Coupling,	No,	.	23 days,	.	40 25
June 19,	Frank T. Dunbar, brakeman,	Back injured,	Fell from car,	Yes,	.	24 days,	No,	48 00
June 20,	George F. Lowe, brakeman,	Body bruised,	Coupling,	No,	.	.	.	No record.
June 30,	Willie Cannon, flagman,	Leg and foot jammed,	Knocked off of car,	No,	.	.	.	No record.
June 30,	Wm. Wilson, shifter,	Finger jammed,	Coupling,	Yes,	.	.	No,	No record.
								\$3,199 59

* Extent employé was finally incapacitated from further work, still unable to work.

Connecticut River Railroad Company.

PRESIDENT'S OFFICE,
SPRINGFIELD, MASS., Sept. 22, 1891.

WM. A. CRAFTS, Esq., *Boston, Mass.*

DEAR SIR:—I inclose herewith our reply to your circular, dated Aug. 24, 1891.

Yours very truly, J. MULLIGAN, *President.*

AUG. 11, 1881. Martin D. Rohan, brakeman, while coupling cars at Mount Tom saw-mill, had an arm broken. Was paid while off duty, and remained in the service of the company as long as he desired.

JULY 3, 1882. Robert Lawless of Springfield, a brakeman for this company, was caught between a switch engine and a freight car in the Springfield yard, and slightly injured. Left the service immediately, and after litigation was paid \$4,500.

JAN. 26, 1882. Watso E. Watkins jumped from a moving freight train in the Springfield yard onto a pile of snow, slipped onto the rails, and so injured his leg as to require amputation. Kept under pay until he could take care of himself.

FEB. 15, 1882. E. Sawin, brakeman, injured his hand and leg in coupling cars at Holyoke. Kept under pay. In service of the company now as conductor.

MARCH 23, 1882. Almon Austin fell from the top of a freight car at Chicopee and broke his arm. Under pay until he recovered.

OCT. 23, 1883. William Haggerty, a brakeman on switch train in the Springfield yard, while coupling cars in the night time, received an injury to his arm, which was afterward amputated. Has been employed at various times since his injury, but is not now in the service of the company, on account of his habits.

MAY 14, 1885. Frederick Lamson, employed in the Springfield yard, stepped in front of train No. 19 in said yard, and was struck by the engine and his hip severely injured. Under pay while disabled, and resumed work when he recovered.

JULY 14, 1885. John Cullanan, section man in the Springfield yard, stepped in front of the switch engine, was struck, and four ribs broken. Light work until able to resume work on the section.

JULY 16, 1885. Moses Campbell, brakeman on the switch train in the Holyoke yard, injured his hand while coupling cars, from which injury he did not recover for several months. In service of the company at the present time as conductor.

JULY 21, 1885. Orel Vance, brakeman on the Holyoke switch train, while coupling cars in the Holyoke yard, injured his arm

seriously. No bones were broken. The cars to be coupled were a Pennsylvania car and a Central Railroad of New Jersey, both open draw-bars. Drew regular pay for about three years, and was then paid \$1,200 without litigation.

Nov. 2, 1885. Felix Mayo, brakeman on train No. 21, was hit by a crossing sign-post between Deerfield and Cheapside bridge, and thrown from freight car on which he was sitting, disabling him about two weeks. The earth about the sign-post had been partly washed away by a heavy rain. Under pay until he recovered.

Dec. 3, 1885. Chas. Fisher, brakeman on No. 2 train, while coupling cars with a wet glove on his hand, which adhered to the shackle, was injured on his hand and one finger lost. Paid while off duty, and now in employ of the company.

Oct. 1, 1886. W. S. Upton, brakeman, had two fingers crushed while coupling cars at South Vernon. The fingers were afterwards amputated. Under pay until he recovered and resumed work.

Aug. 29, 1886. Eli Roberts, brakeman on the Holyoke switch train, was thrown from top of a foreign freight car, owing to a defective brake wheel, and injured his hip and shoulder. Under pay until he recovered and resumed work. Afterwards was made a conductor, and has since left our service for a better job.

Dec. 17, 1886. Conductor E. A. Sawin of the Holyoke yard switch train was injured about the face by the sliding of a load of lumber on a flat car which was being "shunted." This car struck a box car standing upon a spur track, and the lumber partially slid on Sawin, who was at the brake on the car of lumber. He resumed work in about two months. Under pay until he recovered and resumed work. Is now in service as conductor.

Feb. 1, 1888. Lewis Bascom, brakeman on the Springfield yard switch train, while coupling cars, 638 Connecticut River, common bunter, and 421 N. H. & N., Janney bunter, had his hand caught and badly jammed, several of the small bones being broken. Under pay until recovered and resumed work. Is now in the service as conductor.

July 10, 1888. George Rannie, brakeman on the Holyoke switch train, in attempting to get upon a moving car from the platform at the Holyoke paper mill, was caught between the coal shed and the car, and injured in the thighs. He recovered from these injuries in two or three months. Under pay until he recovered, and was paid \$400 without litigation.

Oct. 15, 1888. W. E. Maynard, employee at Northampton station, jumped from No. 18 engine in the yard directly in front of No. 17 train, which struck him and broke his leg. He recovered in a short time. Under pay until he recovered.

DEC. 23, 1888. Henry Hanna, brakeman on switch train in Holyoke yard, had one leg cut off. The switch engine was pushing two cars which were to be switched onto different tracks. Hanna pulled the pin between the engine and two cars; he then jumped from the running board on front of the engine, and ran ahead to pull the pin between the two cars; and while between the two cars, walking with them, he stumbled and fell under the wheels. Case in court at the present time.

Fitchburg Railroad.

GENERAL SUPERINTENDENT'S OFFICE,
BOSTON, MASS., Oct. 20, 1891.

Honorable Railroad Commissioners, Boston, Mass.

GENTLEMEN:—Replying to your circular, Aug. 24, 1891: "The number of employees injured, the nature and cause of injury," each accident is reported to you as soon as it occurs, and we also send you a yearly report. We are unable to furnish further information. "The duration of non-employment," unable to state. "The extent to which it finally incapacitated employee;" trainmen for the most part are quite migratory, and we lose sight of them, and it is almost impossible for me to state final results. When a train employee is injured in performance of duty, it is our custom to pay his doctor's bill, to pay in part or whole for his time lost, and give him work suited to his condition; sometimes a change of occupation is necessary, and he would then receive the wages of that situation. As to amount paid for injuries, I beg leave to refer you to our annual report to you, as I believe it to be fully stated therein.

Respectfully, JOHN ADAMS, *General Superintendent.*

The Grafton & Upton Railroad Company.

BOSTON, MASS., Sept. 15, 1891.

WM. A. CRAFTS, *Clerk of Board of Railroad Commissioners.*

DEAR SIR:—In answer to circular in regard to injured employees, I would say no employee of our company has ever been injured.

Yours respectfully, ALBERT G. MORSE, *Treasurer.*

Hoosac Tunnel & Wilmington Railroad.

HOLYOKE, MASS., Nov. 6, 1891.

WM. A. CRAFTS, Esq., *Board of Railroad Commissioners.*

DEAR SIR:—Replying to your favor of the 3rd inst., would say that we have no record of any accident to employees since the commencement of operation of this railroad.

Yours truly, JAMES S. NEWTON, *Auditor.*

Martha's Vineyard Railroad.

BOSTON, Nov. 1891.

To the Honorable Railroad Commissioners of Massachusetts.

GENTLEMEN:—I hereby state that there has been no person killed or seriously injured upon the Martha's Vineyard Railroad during its entire history and operation.

J. M. WARDWELL, *Treasurer and General Manager.*

New York & New England Railroad Company.

BOSTON, Aug. 28, 1891.

WM. A. CRAFTS, Esq., *Clerk of the Board of Railroad Commissioners.*

DEAR SIR:—I have your circular letter, under date of August 24, asking that I should furnish the information called for in a resolution adopted by the Legislature of Massachusetts. For the purpose of convenience I will answer the questions seriatim:—

1. "The number of employees of each railway corporation in this Commonwealth who have been injured while in the discharge of duty; the nature of the injury; its cause; the duration of non-employment due to it." While this company has a report of all accidents which occur upon its lines, these reports do not state in all cases whether the party injured is an employee of the company, or not, and therefore an accurate answer to this question could not be furnished. As you know, we have for some years past furnished reports to your Honorable Board of all accidents which occurred in Massachusetts. Sometimes it will be self-evident from the nature of the injury that the party injured was an employee. While the cause of the injury in most cases can be stated, in many others it is unknown. This company has no records which will enable it to ascertain the length of time lost by its employees by reason of accidents.

2. "The extent to which it finally incapacitated the employee from further service" can only be conjectured from the nature of the injury suffered, and sometimes the same injury with different persons will produce various results, according to the age, habits, etc., of the party injured.

3. "The number continued in the employ of the corporation after injury, with a statement as to whether or not a change in the nature of the employment was made necessary by the injury, with the effect, if any, upon the wages of the employee." The answer given to No. 2. will also apply here. In some few cases, however, employees who have lost an arm have been given a position as a flagman, but, with the numerous changes that have been made from time to time in the

managing and operating officers of this company, it will be utterly impossible to furnish an answer to this question.

4. "The amount paid by the corporation, after litigation or otherwise, as compensation for damages received by employees injured as aforesaid, and the number injured without receiving such compensation." I am informed by the accounting and operating departments that they have no records which can be referred to which will enable them to answer this question.

Yours respectfully,

CHARLES HOWARD,
Vice-President and General Manager.

New York, New Haven & Hartford Railroad Company.

NEW HAVEN, CONN., Oct. 9, 1891.

The Honorable Board of Railroad Commissioners of Massachusetts.

GENTLEMEN:—In accordance with your circular letter of Aug. 24, I inclose herewith a statement of each accident in Massachusetts to employees of the New York, New Haven & Hartford Railroad Company. This statement is made to cover the period from Oct. 1, 1887, to June 30, 1891, inclusive.

Yours truly,

H. M. KOCHERSPERGER, *Comptroller.*

Statement of each Accident in Massachusetts to Employees of the New York, New Haven & Hartford Railroad Company from Oct. 1, 1887, to June 30, 1891, inclusive.

No.	Date of Accident.	NAME OF EMPLOYEE.	Occupation.	Particulars of Accident.	PAYMENT BY COMPANY ON ACCOUNT OF ACCIDENT.		Remarks.
					For what.	Amount.	
1	1887. Oct. 11,	Thomas Higgins,	Yard brake-	Run over and fatally injured by engine No. 107 at Springfield.	.	.	Absent from duty thirty-eight days. Full time allowed at \$1.90 per day.
2	Oct. 28,	Joseph Gero,	Train brake-	Thrown from train No. 69 at Springfield, and severely injured about legs and lower part of body, caused by collision with Boston & Albany engine.	Time allowance,	\$72 20	
3	Oct. 30,	Andrew Gill,	Freight brake-	Hand injured while coupling cars at Congamond.	.	.	Only employed this day.
4	Nov. 26,	John Cleary,	Trackman,	Injured on Holyoke branch, hand-car struck by wild engine.	.	.	No time lost.
5	Nov. 26,	Richard Walsh,	Trackman,	Injured on Holyoke branch, hand-car struck by wild engine.	.	.	No time lost.
6	Nov. 26,	Robert Hare,	Trackman,	Injured on Holyoke branch, hand-car struck by wild engine.	.	.	No time lost.
7	Dec. 3,	John Curran,	Brakeman,	Thrown from car at Holyoke while making up train, and killed.	Hack, Burial,	5 50 50 00	
						\$55 50	
8	Dec. 15,	Frank Reed,	Freight brake-	Running over car of steam pipes in yard at Springfield, fell on pipes, breaking his little finger.	.	.	Absent from duty twelve days. No time allowed.
9	Dec. 24,	Henry Varney,	Freight brake-	Lost end of middle finger on right hand, while coupling cars in Springfield yard.	.	.	Lost no time, account of being employed on switches until able to report for his regular duty.
10	1888. Jan. 14,	John H. Coffey,	Freight brake-	Slipped from moving car in Springfield yard, everything being covered with ice; one foot caught by wheel, breaking small bone and injuring small bone of leg.	.	.	Lost ten days. No time allowance. Given light work on switches, until able to report for his regular duty.
11	Jan. 21,	George S. Pease,	Freight brake-	Had forefinger of left hand injured while coupling engine to caboose in Springfield.	.	.	Lost no time.

Statement of each Accident in Massachusetts, etc. — Continued.

No.	Date of Accident.	NAME OF EMPLOYEE.	Occupation.	Particulars of Accident.	PAYMENT BY COMPANY ON ACCOUNT OF ACCIDENT.		Remarks.
					For what.	Amount.	
	1888.						
12	Jan. 30.	B. E. Parsons,	Freight brake-	Thrown from top of derailed car at Spring-	Time allowance,	\$56 30	Absent from duty thirty-four days. Full time allowed at \$1.93 per day.
13	June 18,	D. O'Brien,	Freight brake-	Injured while switching at South Deerfield,	. . . . .	. . . . .	Fifteen days. No time allowed.
14	Sep. 10,	James Dillon,	Brakeman,	Injured while switching on Holyoke Branch,	. . . . .	. . . . .	Twenty-three days. No time allowed.
15	Nov. 6,	Fred Collins,	Freight brake-	Fell from top of box-car in Springfield yard; brake wheel came off shaft; badly shaken up, but no bones broken.	Time allowance,	9 75	Absent from duty five days. Full time allowed at \$1.45 per day.
16	Nov. 24,	C. I. Stowell,	Pass. brake-	Hand injured while coupling cars at Williamsburgh.	Time allowance,	47 25	Fifty-eight days, one-half pay allowed.
					Doctor's bill,	28 00	
						\$75 25	
17	Dec. 14,	John Leary,	Switchman,	Knocked down by engine No. 12 in Springfield yard, and had one rib broken,	Doctor's bill,	\$22 00	Left employ of company of his own accord, after being hurt.
18	Dec. 24,	Timothy Lynch,	Switchman,	Injured at Northampton by switchet,	. . . . .	. . . . .	No time lost.
19	Dec. 30,	James Nolan,	Night watchman,	Run over by freight train at South Deerfield. Died soon after.	Gratuity,	65 00	
20	Dec. 31,	John McMasters,	Brakeman,	Injured about body and hips in yard at Springfield. Was catching a car that was "kicked off," and in getting up side of ear was struck by switch gate.	Time allowance,	5 85	Absent from duty six days. Half-time allowed at \$1.35 per day.
	1889.						
21	Feb. 7,	Frank DePatra,	Freight brake-	Caught between cars at Westfield while coupling.	. . . . .	. . . . .	No time lost.
22	Mar. 5,	B. F. Thompson,	Yard conductor.	Had finger injured in coupling cars in Springfield yard.	Time allowance,	30 25	Absent from duty twenty-two days.
					Doctor's bill,	14 00	Half-time allowed at \$2.75 per day.
						\$44 25	
23	April 2,	John Sullivan,	Laborer,	Caught between dump car and back wall, Westfield.	Time allowance,	\$36 00	Forty-eight days. One half-time allowed.
					Doctor's bill,	40 00	
						\$76 00	

24	April 2,	Michael Foley,	•	Caught between dump car and back wall, Westfield.	•	•	•	•	•	Fifteen days. No time allowed.
25	May 30,	Pass. brakeman. John McCaffrey,	•	Had hand slightly injured while coupling engine to baggage car.	•	•	•	•	•	Absent from duty fifteen days. No time allowed.
26	June 8,	Car inspector, Archie Brown,	•	Was knocked down and injured about body and legs while inspecting cars at Spring field.	•	Time allowance,	\$188 70	•	•	Absent from duty one hundred and two days, then resumed work as gateman at Springfield, at same rate of wages (\$1.85 per day).
27	July 6,	Brakeman, John Flynn,	•	Fell while getting on engine in Holyoke yard. Died from injuries.	•	Doctor's bill,	\$355 75	•	•	
28	Aug. 17,	Brakeman, John McMasters,	•	Fell from top of box car in Springfield yard, injuring his back.	•	Damages, Doctor's and drug bills.	2,505 00 132 70	•	•	Brought suit against the company, and left its employ of his own accord.
29	Sep. 11,	Brakeman, F. Robbins,	•	Caught between gravel train and train No. 602, at Northampton.	•	•	•	•	•	Three days. No time allowed.
30	Dec. 4,	Brakeman, Hugh McManus,	•	Left hand pinched and fingers broken while coupling cars in Springfield yard.	•	Time allowance, Doctor's bill,	\$9 75 43 00	•	•	Absent from duty five days. Full time allowed.
31	Dec. 30,	Freight brake man, J. E. McGonagle,	•	Injured while coupling cars in train No. 617 at Westfield.	•	•	•	•	•	Five days. No time allowed.
32	1890. Jan. 20,	Brakeman, John H. Coffey,	•	Hand injured while coupling cars in Springfield yard.	•	Time allowance, Doctor's bill,	\$9 75 64 00	•	•	Absent from duty ten days. Half time allowed.
33	Feb. 12,	Freight brakeman, C. H. Vaillie,	•	Knee injured by falling from car at Westfield.	•	•	•	•	•	Nineteen days. No time allowed.
34	Feb. 12,	Freight brake man, P. J. Maloney,	•	Hand injured by coupling cars at Westfield.	•	•	•	•	•	Eight days. No time allowed.
35	Mar. 10,	Brakeman, Wm. Hunt,	•	Injured while coupling cars at Holyoke,	•	Time allowance,	\$40 95	•	•	Forty-two days. One-half pay allowed.
36	Mar. 28,	Freight brakeman, H. D. Packard,	•	Leg injured by falling from car at Northampton.	•	Time allowance,	14 62	•	•	Fifteen days. One-half pay allowed.
37	Apr. 14,	Freight brakeman, Charles Fowler,	•	Foot injured while unloading frog from car, Easthampton.	•	•	•	•	•	Nine days. No time allowed.
38	July 29,	Brakeman, John H. Coffey,	•	Thrown from car to ground in Springfield yard, account of brake wheel slipping off, injured about back.	•	•	•	•	•	No settlement. Suit now pending.
39	Sep. 30,	Brakeman, John Fitzgibbons,	•	Fell from car ladder in Springfield yard; received injuries about back and side.	•	Time allowance, Doctor's bill,	3 90 5 00	•	•	Absent from duty four days. Half time allowed.
							\$8 90			

Statement of each Accident in Massachusetts, etc. — Concluded.

No.	Date of Accident.	NAME OF EMPLOYEE.	Occupation.	Particulars of Accident.	PAYMENT BY COMPANY ON ACCOUNT OF ACCIDENT.		Remarks.
					For what.	Amount.	
40	1890. Con.						
40	Oct. 17,	L. Giroux, . .	Brakeman, .	Wrist sprained by breaking of dog on passenger car.	Doctor's bill, . .	\$2 50	Absent from duty only one and three-fourths days.
41	Oct. 24,	E. Brown, . .	Brakeman, .	Foot crushed by engine while switching at Westfield.	. . . . .	. . . . .	Foot amputated. Not in employ of company since accident.
42	Nov. 13,	John Shire, . .	Laborer, . .	Injured by plank slipping on cars while switching at Northampton.	. . . . .	. . . . .	Suit pending.
43	Nov. 13,	A. H. Pratt, . .	Freight conductor, .	Caught between cars while switching at Northampton; died from injuries received.	Damage to bedding, etc.,	27 00	Agreed to pay doctor's bill. Bill has not been presented as yet.
44	Nov. 15,	L. Giroux, . .	Brakeman, .	Arm caught between dead wood in yard at Springfield, and flesh cut and bruised.	Time allowance, . .	16 58	{ Absent from duty seventeen days. Half-time allowed.
					Doctor's bill, . .	10 00	
						\$26 58	
45	Dec. 25,	A. W. Peebles, .	Freight brakeman, .	Hand crushed while coupling cars in Westfield yard.	Time allowance, . .	\$31 20	Thirty-two days. One-half pay allowed.
46	1891. Jan. 25,	C. Ryan, . .	Freight brakeman, .	Slightly injured at Westfield by caboose being thrown back on train.	Time allowance, . .	4 88	Five days. One half pay allowed.
47	Jan. 25,	J. Donahue, . .	Freight brakeman, .	Slightly injured at Westfield by caboose being thrown back on train.	Doctor's bill, . .	5 00	No time lost.
48	Jan. 25,	C. Allen, . .	Freight brakeman, .	Slightly injured at Westfield by caboose being thrown back on train.	. . . . .	. . . . .	No time lost.
49	Feb. 7,	James Jackson, .	Freight brakeman, .	Slightly injured between cars while switching at Westfield.	. . . . .	. . . . .	No time lost.
50	Feb. 7,	M. Myers, . .	Yard brakeman, .	Arm injured while coupling cars at Northampton yard.	Time allowance, . .	32 17	{ Thirty-three days. One-half time allowed.
					Doctor's bill, . .	15 00	
						\$47 17	
51	Feb. 17,	James Fulvey, .	Brakeman, .	Had hand injured while coupling cars in yard at Springfield.	Time allowance, . .	\$5 85	{ Absent from duty six days. Half-time allowed.
					Doctor's bill, . .	14 00	
						\$9 85	

52	Mar. 30,	R. B. Jackson,	Freight brakeman.	Jumped from rear of train No. 610 in West-field yard, cutting his head on rail.	.	.	.	.	.	Five days. No time allowed.
53	Apr. 15,	John Fitzgibbons,	Brakeman,	Sprained foot by catching his shoe between rail and guard rail at Springfield, while coupling cars.	Time allowance, Doctor's bill,	.	.	\$3 90 2 00	.	{ Absent from duty four days. Half-time allowed.
54	Apr. 16,	William Carroll,	Brakeman,	Was going up ladder on train No. 217 at Springfield and missed footing; one leg crushed under wheels, rendering amputation necessary.	Injuries, Doctor and medicine.	.	.	\$5 90 \$150 00 71 71	.	{ Went to New Haven after the accident. Do not know of his whereabouts.
55	May 11,	L. Finch,	Conductor,	While crossing tracks in yard at Springfield was knocked down by switch engine; one rib broken and head cut.	Time allowance, Doctor's bill,	.	.	\$88 50 77 00	.	{ Absent from duty fifty-nine days. Half-time allowed.
								\$221 71		
								\$165 50		

New York, Providence & Boston Railroad Company.

OFFICE OF THE SUPERINTENDENT,
PROVIDENCE, R.I., Sept. 10, 1891.

The Honorable Board of Railroad Commissioners, Boston, Mass.

GENTLEMEN : — Complying with your request for information stated in your circular of Aug. 24, 1891, in response to the Resolve of the Massachusetts Legislature, I beg to say that prior to July 1, 1890, no record of accidents was kept by this company which would enable us to answer the questions propounded in said resolve ; but since that date our records are complete, and we take pleasure in submitting the appended report which covers one year from July 1, 1890, to June 30, 1891, of all accidents, *slight* as well as *serious*, which have happened on our railroad in the State of Massachusetts. Trusting the report is satisfactory, I am,

Very truly yours,

J. B. GARDINER, *Superintendent.*

NEW YORK, PROVIDENCE AND BOSTON RAILROAD.
Employees Injured in Discharge of Duty in Massachusetts. Year ending June 30, 1891.

NAME OF PERSON INJURED.	Nature of Injury.	Cause of Injury.	Time Unemployed on Account of Injury.	Extent of Incapacity of Employee from Service.	Continued in Employment.	Change in Nature of Injury.	Effect on Wages of Employee.	Amount Paid as Damages.	Amount Paid as Wages during Time Lost.
Edgar Thomas, brakeman,	Hand pinched slightly,	Coupling cars, . .	No time lost,	None,	Yes,	None,	None,	Nothing, .	-
O. S. Ambler, brakeman, .	Killed,	Fell from train, . .	Killed, . .	-	-	-	-	Nothing, .	Funeral expenses.
Ed. Fay, brakeman, . .	Hand pinched slightly,	Coupling,	No time lost,	None,	Yes,	None,	None,	Nothing, .	-
J. F. Hennis, baggage-man,	Shoulder dislocated, .	Fell down trap to cellar,	40 days, .	None,	Yes,	None,	None,	Nothing as damages.	\$80 as arrears of wages and doctor's bill.
Isaac Pickett, brakeman, .	Leg sprained, . . .	Jumped off moving train,	2 days, . .	None,	Yes,	None,	None,	Nothing, .	\$4 as arrears of wages.
John Kennedy, brakeman,	Leg hurt slightly, .	Fell off train, . .	No time lost,	None,	Yes,	None,	None,	Nothing, .	-
O. H. Lemere, brakeman, .	Arm broken, . . .	Fell off train, . .	41 days, .	None,	Yes,	None,	None,	Nothing, .	\$81 in arrears of wages and doctor's bill.
G. W. Hamilton, brakeman,	Body bruised, . . .	Fell off train, . .	10 days, .	None,	Yes,	None,	None,	Nothing, .	\$20 wages and doctor's bill.
T. J. Meehan, brakeman, .	Side pinched slightly,	Coupling,	3 days, . .	None,	Yes,	None,	None,	Nothing, .	\$6 for arrears of wages.
A. L. Clarke, brakeman, .	Killed,	Coupling; fell between cars,	Killed, . .	-	-	-	-	Nothing, .	-
T. Kelly, brakeman, . .	Hand pinched, . . .	Coupling; slight,	No time lost,	None,	Yes,	None,	None,	Nothing, .	-
C. Green, brakeman, . .	Hand pinched, . . .	Coupling; slight,	7 days, . .	None,	Yes,	None,	None,	Nothing, .	\$14 for arrears of wages.
M. Murry, brakeman, . .	Ankle sprained, . .	Fell off car, . . .	25 days, .	None,	Yes,	None,	None,	Nothing, .	\$50 for arrears of wages.
I. Pickett, brakeman, . .	Finger pinched, . .	Coupling; slight,	No time lost,	None,	Yes,	None,	None,	Nothing, .	-

Whole number, 14

Old Colony Railroad.

OFFICE OF GENERAL MANAGER,
BOSTON, MASS., Aug. 28, 1891.

WM. A. CRAFTS, *Clerk Board of Railroad Commissioners.*

DEAR SIR:—Your circular letter of 24th inst. at hand. During the year ending June 30, 1891, twenty-five employees were injured while on duty on this road. The nature of the injuries sustained varied from a bruised hand to a broken limb. Of the whole number, twenty-two were trainmen, and the accidents are classified as follows: Trainmen,—Seven injured while coupling freight cars, five by falling from train, one by falling from engine, eight by collisions, one by jumping from moving train. One flagman was injured in attempting to cross the track in front of a moving train. One switchman was injured by a derailed freight car. One laborer was injured by collision of a work train.

The other questions contained in the resolve we are unable to answer.

Yours truly,

J. R. KENDRICK, *General Manager.*

Union Freight Railroad.

OFFICE OF GENERAL MANAGER,
BOSTON, MASS., Nov. 7, 1891.

WM. A. CRAFTS, *Clerk Board of Railroad Commissioners.*

DEAR SIR:—In reply to your circular letter of August 24, I have to report that during the year ending June 30, 1891, only one accident to an employee occurred on this road, and this was the case of a freight brakeman whose arm was crushed while coupling cars.

We are unable to give information on the other points mentioned in the resolve.

Yours truly,

J. R. KENDRICK, *General Manager.*

Housatonic Railroad Company.

BRIDGEPORT, CONN., Dec. 5, 1891.

Board of Railroad Commissioners.

GENTLEMEN:—Enclosed herewith please find the information requested in your circular of August 24, concerning employees injured on our road in the State of Massachusetts, from 1887 to 1891, inclusive.

Yours truly,

WM. H. STEVENSON,
Vice-President and General Manager.

JULY 17, 1887. S. Wilcox, brakeman, while coupling cars at Great Barrington, was caught between the dead-woods and had his collar-bone dislocated. He did not re-enter the service of the company, and received nothing in compensation for injury.

SEPT. 28, 1887. L. J. Chapman, brakeman, while walking on top of freight car, made mis-step and fell between the cars, and his right foot was run over and crushed. Accident occurred about one mile south of State line. He has not re-entered service of the company, and received nothing in compensation for injury.

JUNE 5, 1888. Charles A. Swift, brakeman, while walking over tops of cars while train was in motion, stepped off the end of one of the cars and fell to the ground, and his left arm was run over. He has not re-entered the service of the company, and has received nothing as compensation for injury.

JAN. 20, 1891. James Finn, brakeman, was caught between engine tender and freight car while switching at South Glendale, and considerably bruised. He resumed his work as freight brakeman.

SEPT. 5, 1891. T. O'Neil, brakeman on freight train, was injured while switching at Van Deusenville. Has not resumed his work up to the present time.

New London Northern Railroad.

NEW LONDON, CONN., Dec. 8, 1891.

WM. A. CRAFTS, *Clerk.*

DEAR SIR:—Yours of August 24, received during my sickness with typhoid fever, and in some manner mislaid, so I knew nothing of its receipt until yours of November 3. I had delayed reply, hoping we could make up some statement that would be satisfactory to you; but, as we keep no record of these matters in such a form as would seem to answer your questions intelligently, I do not see how we can give you such reply as we wish we might. I would say, however, that, to the best of my recollection, most, if not all, of the injured employees on our road in Massachusetts, for some years have been assisted by us during their disability, and given employment after their partial or entire recovery. We have very little, if any, litigation in adjusting any claims brought by the injured.

Yours truly,

C. F. SPAULDING, *Superintendent.*

[I.]

RAILROAD AND STREET RAILWAY CROSSINGS.

COMMONWEALTH OF MASSACHUSETTS,
BOARD OF RAILROAD COMMISSIONERS.
BOSTON, Feb. 14, 1891.

To the General Manager of the ——— Railroad Company.

DEAR SIR:— Will you be kind enough to furnish this Board with the following information as to each grade crossing on your line used by street railway cars:—

1st column: Name of street and town.

2d column: Nature of use, whether by horse cars or electric cars, or both

3d column: Number of steam railroad tracks at such crossing.

4th column: Number of street railway tracks at such crossing.

5th column: Average number of passenger trains passing each day.

6th column: Average number of freight trains passing each day.

7th column: Average number of passenger or freight trains passing at speed of less than ten miles an hour.

8th column: Average number of passenger or freight trains passing at speed of more than ten miles but less than twenty miles an hour.

9th column: Average number of passenger and freight trains passing at speed of over twenty miles an hour.

10th column: Average number of street railway cars passing each day drawn by horses.

11th column: Average number single street railway cars passing each day propelled by electricity.

12th column: Average number of trains of two or more electric street railway cars passing each day.

13th column: Nature of protection of crossing, — flagmen, gates, electric signals, etc.

14th column: Method of construction of tracks, both steam railroad and street railway, at crossing, including the electrical equipment.

An early response is desired.

Yours respectfully,

GEORGE G. CROCKER, *Chairman.*

In response to the foregoing circular, the New York, New Haven & Hartford, Connecticut River, Housatonic, New London Northern, and the Nashua, Acton & Boston railroads report that there are no crossings of their lines at grade by street railways in the State of Massachusetts. Other railroads report as follows:—

Boston & Albany Railroad Company.

Boston, Feb. 22, 1891.

G. G. CROCKER, Esq, *Chairman Board Railroad Commissioners.*

DEAR SIR:—I send you a report in answer to your questions of the 14th inst. The fourteenth question we do not understand, and have not attempted to answer. If it means, are the steam railroad tracks cut for the street railroad, the answer is “No.”

W. H. BARNES, *General Manager.*

BOSTON & ALBANY RAILROAD.

List of Grade Crossings used by Street Railway Cars.

MAIN LINE.

STREET AND TOWN.	Used by Horse or Electric Cars.	Number Steam Rail-road Tracks.	Number Street Rail-road Tracks.	Average Number Pas-senger Trains Daily.	Average Number Freight Trains Daily.	Average Number Pas-senger or Freight Trains Less than 10 Miles per Hour.	Average Number Trains More than 10 or Less than 20 Miles per Hour.	Over 20 Miles per Hour.	Average Number Street Cars Drawn by Horses.	Propelled by Electric-ity.	Trains of Two or More Electric Cars.	Nature of Protection of Crossing.
Kneeland Street, Boston, .	Horse, .	2	2	-	18 Switching,	18	1	1	188	1	1	Flagman.
Cambridge Street, Allston, .	Horse, .	4	1	103	40	61	40	42	70	1	1	Gates.
Main Street, Natick, . . .	Horse, .	5	1	60	30	32	30	28	46	1	1	Gates.
Grafton Street, Worcester, .	Horse, .	{ *9 †1 †1	1	38	30 Besides Switching,	68	-	-	50	1	1	Gates.
Green Street, Worcester, .	Horse, .	{ *3 †1 †2	1	38	30 Besides Switching,	30	38	-	114	1	1	Gates.

* Boston & Albany Railroad.

† New York & New England Railroad.

‡ New York, Providence & Boston Railroad.

NOTE.— At Grafton and Green streets, Worcester, the number of steam railroad tracks given is for all roads, the number of trains for Boston & Albany Railroad only.

GRAND JUNCTION BRANCH.

1	2	3	4	5	6	7	8	9	10	11	12	13
	Used by Horse or Electric Cars.	Number Steam Rail-Road Tracks.	Number Street Rail-Road Tracks.	Average Number Passenger Trains Daily.	Average Number Freight Trains Daily.	Average Number Freight or Passenger Trains less than 10 Miles per Hour.	Average Number Freight or Passenger Trains more than 10 Miles and less than 20 Miles per Hour.	Over 20 Miles per Hour.	Average Number Street Cars Drawn by Horses.	Propelled by Electricity.	Trains of Two or More Electric Cars.	Nature of Protection of Crossing.
STREET AND TOWN.												
Main Street, Cambridge, .	Horse and Electric.	2	2	0	8 to 12	8 to 12	0	0	346	108	430	Gates.
Broadway, Cambridge, .	Horse, .	4	2	0	8 to 12	8 to 12	0	0	330	0	0	Gates.
Cambridge Street, Cambridge,	Horse, .	2	2	0	8 to 12	8 to 12	0	0	284	0	0	Gates.
Somerville Avenue, Somerville,	Horse, .	1	1	0	8 to 12	8 to 12	0	0	150	0	0	Gates.
Cambridge Street, Charlestown,	Horse, .	1	2	0	8 to 12	8 to 12	0	0	238	0	0	Gates.
Main Street, Everett, .	Horse, .	1	1	0	8 to 12	8 to 12	0	0	34	0	0	Gates.
Broadway, Everett, .	Horse, .	1	2	0	8 to 12	8 to 12	0	0	164	0	0	Gates.
Everett Avenue, Chelsea, .	Horse, .	1	1	0	8 to 12	8 to 12	0	0	126	0	0	Gates.
Saratoga Street, East Boston, .	Horse, .	2	1	0	8 to 12	8 to 12	0	0	168	0	0	Gates.
Sumner Street, East Boston, .	Horse, .	2	1	0	8 to 12	8 to 12	0	0	154	0	0	Gates.
Essex Street, Cottage Farm, .	Electric, .	1	1	0	8 to 12	8 to 12	0	0	0	56	0	Gates.

BOSTON & MAINE RAILROAD.
Grade Crossings used by Street Railway.

WESTERN DIVISION.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
TOWN OR CITY.	Street.	Number of Steam Railroad Tracks at Crossing.	Number of Street Railway Tracks at Crossing.	Average Number of Passenger Trains each Day.	Average Number of Freight Trains each Day.	Average Number of Passenger or Freight Trains each Day at Speed of less than 10 Miles per Hour.	Average Number of Passenger or Freight Trains each Day at Speed of more than 10 Miles per Hour, but less than 20 Miles per Hour.	Average Number of Passenger or Freight Trains at Speed of over 20 Miles per Hour.	Average Number of Street Railway Cars each Day drawn by Horses.	Average Number of Single Street Railway Cars each Day propelled by Electricity.	Average Number of Trains of two or more Electric Street Railway Cars each Day.	Nature of Protection of Crossing.	Method of Construction of Tracks.
Boston, . . .	Causeway, .	13	2	2320	8	2320	0	0	89	0	0	Gates,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.
Somerville, . .	Cambridge, .	2	2	128	20	168	0	0	100	0	0	Gates,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.
Malden, . . .	Pleasant, . .	2	1	94	20	78	16	20	38	0	0	Gates,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.
Melrose Highlands, .	Franklin, . .	2	1	94	20	68	20	26	72	0	0	Gates,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.
Lowell, . . .	Gorham, . .	1	1	0	6	0	0	0	128	0	0	Gates,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.
Lawrence, . . .	Andover, . .	6	1	45	14	14	46	0	31	0	0	Gates,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.
Lawrence, . . .	Broadway, .	2	1	64	8	0	60	0	90	0	0	Gates,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.
Lawrence, . . .	Water, . . .	6	1	64	8	0	60	0	32	0	0	Gates,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.
Lawrence, . . .	Union, . . .	1	1	0	30	0	0	0	96	0	0	Gates,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.
North Andover, . .	Sutton, . . .	2	1	31	16	16	22	6	96	0	0	Gates,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.
Haverhill, . . .	Washington, .	5	1	48	12	60	0	0	38	0	0	Gates,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.
Danvers, . . .	Maple, . . .	1	1	12	2	12	12	0	56	0	0	Flagman,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.
Danvers, . . .	Holten, . . .	1	1	10	2	12	12	0	28	0	0	Flagman,	Continuous steam railroad tracks cut sufficiently to allow ranges of steam railroad wheels to pass.

BOSTON & MAINE RAILROAD. — Concluded.

EASTERN DIVISION.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Horse Cars.	Electric Cars.	Number of Steam Railroad Tracks at Crossing.	Number of Street Railway Tracks at Crossing.	Average Number of Passenger Trains each Day.	Average Number of Freight Trains each Day.	Average Number of Passenger or Freight Trains each Day at Speed of more than 10 Miles per Hour.	Average Number of Passenger or Freight Trains at Speed of 20 Miles per Hour.	Average Number of Street Railway Cars each Day drawn by Horses.	Average Number of Single Street Railway Cars each Day propelled by Electricity.	Average Number of Electric Street Railway Cars each Day.	Nature of Protection of Crossing.	Method of Construction of Tracks.
TOWN OR CITY.	Street.												
Somerville, . . .	Yes,	No,	13	2	112	22	134	0	100	0	0	Gates,	Ordinary crossing. Horse cars jump the tracks.
East Boston, . . .	Yes,	No,	5	1	0	20	0	0	150	0	0	Gates,	
East Boston, . . .	Yes,	No,	2	1	10	34	4	10	160	0	0	Gates,	
Chelsea, . . .	Yes,	No,	13	1	80	20	0	21	120	0	0	Gates,	
Everett, . . .	Yes,	No,	13	2	76	30	0	30	150	0	0	Gates,	
Everett, . . .	Yes,	No,	13	1	76	30	0	30	48	0	0	Gates,	
Saugus, . . .	Yes,	No,	1	1	36	2	38	0	30	0	0	Gates,	
Lynn, . . .	Yes,	No,	1	1	36	2	38	0	72	0	0	Gates,	
Lynn, . . .	Yes,	No,	1	1	36	2	38	0	72	0	0	Flag,	
Lynn, . . .	Yes,	Yes,	2	1	36	2	38	0	132	0	0	Gates,	
Lynn, . . .	Yes,	No,	1	1	36	2	2	19	80	0	0	Flag,	
Lynn, . . .	No,	Yes,	3	1	112	22	70	31	0	98	0	Gates,	
Lynn, . . .	No,	Yes,	2	1	112	22	16	6	0	98	0	Gates,	
Lynn, . . .	Yes,	Yes,	2	2	112	22	46	6	136	131	0	Gates,	

Boston, Revere Beach & Lynn Railroad, Highway Grade Crossings used by Street Railway Cars.

There are but two such crossings on the line of the road, namely, Winthrop Avenue, Beachmont, Revere, designated A; and Ocean Avenue near Crescent Beach, Revere, designated B.

1. Name of street and town: A. Winthrop Avenue, Beachmont, Revere; B. Ocean Avenue, near Crescent Beach, Revere Beach.

2. Kind of street cars using crossing: A. Horse cars only; B. Electric cars only, during summer months.

3. Number of steam railroad tracks: A. Two; B. Two.

4. Number of street railway tracks: A. One; B. One.

5. Average number of passenger trains passing daily: A. Summer one hundred, winter fifty; B. Summer one hundred; winter fifty.

6. Average number of freight trains passing daily: A. None; B. None.

7. Average number of trains passing at less speed than ten miles an hour: A. None; B. None.

8. Average number of trains passing at speed between ten and twenty miles an hour: A. One or two work trains; B. One or two work trains.

9. Average number of trains passing at speed over twenty miles an hour: A. Summer one hundred, winter fifty; B. Summer one hundred, winter fifty.

10. Daily average number of street railway cars moved by horses: A. Week-days thirty-six, Sundays seventy-two; B. None.

11. Daily average number of single street railway cars moved by electricity: A. None; B. During *summer months only*, thirty to fifty week-days, one hundred and twenty-five Sundays.

12. Daily average number of electric railway trains of two or more cars: A. None; B. None.

13. Protection of crossing: A. Gates; B. Gates.

14. Construction of tracks, etc., at crossing: A. Steam tracks unbroken, street tracks in the usual manner; B. Steam tracks unbroken, street tracks special crossing castings, angle very acute; overhead electric wire, supported by transverse wires attached to post each side of street.

C. A. HAMMOND, *Superintendent.*

FITCHBURG RAILROAD.
Grade Crossings used by Street Railway Cars.

NAME OF STREET AND TOWN.	Nature of use, whether by Horse Cars or Elec- tric Cars, or both.	Number of Steam Rail- road Tracks at such Crossing.	Number of Street Rail- way Tracks at such Crossing.	Average Number of Passenger Trains passing each Day.	Average Number of Freight Trains pass- ing each Day.	Average Number of Passenger or Freight Trains passing at Speed of more than 10 Miles an Hour.	Average Number of Trains passing at Speed of over 20 Miles an Hour.	Average Number of Street Railway Cars passing each Day.	Average Number of Single Street Railway Cars passing each Day propelled by Elec- tricity.	Average Number of Trains of two or more Electric Street Rail- way Cars passing each Day.	Nature of protection of Gates, Electric Sig- nals, etc.	Method of Construc- tion of Tracks, both Steam Railroad and Street Railway at Crossing, including the Electrical Equip- ment.
Charles River Avenue, Charlestown.	Horse Cars.	2	2	None,	Estimate, 40	None,	None,	364	None,	None,	Flagmen and gates.	Crossing frogs.
Warren Avenue, Charlestown.	Horse Cars.	2	2	None,	Estimate, 40	None,	None,	1,450	None,	None,	Flagmen and gates.	Crossing frogs.
Somerville Avenue, Somerville.	Horse Cars.	4	1	98	33*	92	None,	150	None,	None,	Flagmen, gates and electric signals.	The rails of steam rail- road track are whole.
Webster Avenue, Union Square, Som- erville.	Horse Cars.	2	2	98	33†	None,	17	188	None,	None,	Flagmen, gates and electric signals.	The rails of steam rail- road track are whole.
Muddy Street, Wal- tham.	Electric Cars.	3	1	67	31†	27	8	None,	60	See attached letter.	Flagmen, gates and electric signals.	See attached letter.
Water Street, Fitch- burg.	Horse Cars.	8	1	20	46†	10	None,	30	None,	None,	Flagmen and gates.	The rails of steam rail- road track are whole.
River Street, Fitch- burg.	Horse Cars.	3	1	20	46†	66	None,	50	None,	None,	Flagmen and gates.	The rails of steam rail- road track are whole.
State Street, North Adams.	Electric Cars.	2	1	16	38†	54	None,	None,	40	None,	Flagmen, gates and electric signals.	Do not know.
Mount Auburn Street, Watertown.	Horse Cars.	1	1	34	4§	4	34	66	None,	None,	Flagmen, gates and electric signals.	The rails of steam rail- road track are whole.

* These are regular trains, probably twice as many shifters in addition.

† These are regular trains, probably 20 shifters in addition to this number.

‡ These are regular trains, probably 30 shifters in addition to this number.

§ These are regular trains, probably 6 shifters in addition to this number.

Newton Street Railway Company.

WEST NEWTON, MASS., Feb. 18, 1891.

JOHN ADAMS, Esq., *General Superintendent Fitchburg Railroad Company.*

DEAR SIR:—I have your favor of the 17th inst., and will answer your questions as follows:—

2. Electric cars.

3. None.

4. Sixty.

5. We cross the Fitchburg Railroad at Moody Street, Waltham, four times on week-days with a motor followed by a trail car. On Sunday we are liable to run double cars on all of our trips, particularly in summer time, when travel is heavy; and I should think we would cross there upwards of fifty times on such days. At this time of year, however, we cross there on an average of about ten times on Sundays.

6. The electric railway tracks are laid in sections of grooved rail, and are not connected with or in any way interfere with the rails of the steam road. A stick of 10x12 hard-pine timber is used as a foundation for the rails for the electric road, which are fastened first to short pieces of oak timber, securely bolted. A supplementary ground wire is run between the rails over the whole line of the electric road, and this wire is carried beneath the road-bed at the Fitchburg railroad crossing, and connected by tie wires with each section of rail above mentioned. This particular style of crossing was designed by Gilbert Hodges, railroad engineer, office 19 Exchange Place, Boston, Mass., and I think it is as safe a crossing as any now in use.

Any further information that you would like, I will be pleased to give.

Yours very truly, F. G. L. HENDERSON, *Superintendent.*

New York & New England Railroad Company.

BOSTON, MASS., March 7, 1891.

To the Board of Railroad Commissioners.

GENTLEMEN:—In answer to your letter of the 14th of February, we beg leave to submit the following:—

1. At Milford, Mass. Not yet in operation. (Main Street).

2. Intend to use the storage battery system of electricity.

3. One.

4. One.

5. Eight.

6. Two.
 7. All at less than ten miles per hour.
 8. None.
 9. None.
 10. None.
 11. Not in operation.
 12. Not in operation.
 13. Flagman.
 14. Street rails height of flange over steam railroad tracks.
 1. At Milford, Mass. Not yet in operation. (Central Street.)
 2. Intend to use storage batteries.
 3. One main and two sidings.
 4. One.
 5. Eight.
 6. Two.
 7. All less than ten miles per hour.
 8. None.
 9. None.
 10. None.
 11. Not in operation.
 12. Not in operation.
 13. Flagman and gates.
 14. Steel rails with flange way same height as steam railroad tracks.
1. At Boston, Mass., (Dudley Street) grade crossing by street railway cars.
 2. Horse cars.
 3. Two.
 4. Two.
 5. Ninety-two.
 6. Eighteen.
 7. Fifty-three passenger, freight and other passenger often.
 8. Fifty-seven seldom if ever exceed.
 9. Few if any.
 10. Five hundred and forty-one in twenty-four hours.
 11. None.
 12. None.
 13. Gates.
 14. By raising the street rails.

Yours truly,

L. B. BIDWELL, *Chief Engineer.*

NEW YORK, PROVIDENCE & BOSTON RAILROAD.

Entire Road Crossings of Street Railroads at Grade.

NAME OF STREET AND CITY OR TOWN.	Nature of Use.	Number of Steam Railroad Tracks Crossed.	Number of Street Railway Tracks Crossed.	Average Number Passenger Trains passing each Day.	Average Number Freight Trains passing each Day.	Average Number Trains at Speed less than 10 Miles per Hour.	Average Number Trains at Speed between 10 and 20 Miles per Hour.	Average Number Trains at Speeds over 20 Miles per Hour.	Average Number Street Cars drawn by Horses.	Average Number single Street Cars per Day propelled by Electricity.	Average Number of 2 or more Street Cars per Day as Trains passing.	Nature of Protection of Crossing.	Nature of Use of Steam Tracks.	Method of Construction of Tracks, both Steam Railroad and Street Railroad at Crossing, including the Electrical Equipment.
Providence, Market Square, West side.	Horse cars.	1	5	0	20	20	0	0	1,715	0	0	None.	Wharf track.	Steam tracks are street rail of flat section joining a full set of cast steel crossing frogs.
Providence, Market Square, East side.	Horse cars.	1	6	0	6	6	0	0	987	0	0	None.	Wharf track.	Steam tracks are street rail of flat section joining a full set of cast steel crossing frogs.
Providence, Crawford Street,	Horse cars.	1	1	0	6	6	0	0	227	0	0	None.	Wharf track.	Steam tracks are street rail of flat section joining a full set of cast steel crossing frogs.
Pawtucket, Broad Street,	Horse cars.	3	1	122	26	118	4	0	282	0	0	Gates.	Main track.	Steam car tracks continuous, regular section. Horse car tracks broken.
Cumberland, Broad Street,	Horse cars.	2	1	0	25	25	0	0	144	0	0	Gates.	Shop track.	Steam car tracks continuous, regular section. Horse car tracks broken.

Northbridge, . . .	Electric cars.	1	2	0	-	-	0	0	-	*	*	None, Yard track.	Electric car tracks are continuous. Steam tracks broken; both regular section. At Whitin's Station, overhead trolley for freight passengers.
Worcester, Millbury Street, .	Horse cars.	2	1	18	10	0	0	28	100	0	0	Gates, Main tracks.	Steam car tracks continuous, regular section. Horse car tracks broken.
Worcester, Green Street, .	Horse cars.	2	1	18	21	0	39	0	100	0	0	Gates, Main tracks.	Steam car tracks continuous, regular section. Horse car tracks broken.
Worcester, Grafton Street, .	Horse cars.	1	1	18	8	26	0	0	46	0	0	Gates, Main tracks.	Steam car tracks continuous, regular section. Horse car tracks broken.
Worcester, Millbury Street, .	Horse cars.	2	1	18	10	0	0	28	100	0	0	Gates, Main track.	Steam car tracks continuous, regular section. Horse car tracks broken.
Worcester, Green Street, .	Horse cars.	2	1	18	21	0	39	0	100	0	0	Gates, Main track.	Steam car tracks continuous, regular section. Horse car tracks broken.
Worcester, Grafton Street, .	Horse cars.	1	1	18	8	26	0	0	46	0	0	Gates, Main track.	Steam car tracks continuous, regular section. Horse car tracks broken.

* Not yet in operation, but nearly ready.

NOTE . — At Whitin's Station, Northbridge, Mass., an electric street railroad which crosses one of our yard tracks, will go into operation soon.

OLD COLONY RAILROAD.

Grade Crossings with Street Railways.

NAME OF STREET AND TOWN.	Horse Cars or Electric Cars, or Both.	Number of Steam Railroad Tracks at Crossing.	Number of Street Railroad Tracks at Crossing.	Average Number of Passenger Trains passing each Day.	Average Number of Freight Trains passing at Speed of less than 10 Miles an Hour.	Average Number of Passenger or Freight Trains passing at Speed of more than 10 Miles but less than 20 Miles.	Average Number of Passenger and Freight Trains passing at Speed of over 20 Miles an Hour.	Average Number of Street Railway Cars passing each Day.	Average Number of Single Street Railway Cars passing each Day.	Average Number of Electric Street Railway Cars passing each Day.	Average Number of Trains of two or more Electric Street Railway Cars passing each Day.	Nature of Protection of Crossing. Whether Flag-men or Gates, Electric Signals, etc.	Method of Construction of Tracks, both Steam Railroad and Street Railway at Crossings, including the Electrical Equipment.
Dover Street, Boston (South).	Horse Cars. (Wired for Electric.)	2	2	146	20	166 and 226 shifting engine and train.	Average Number of Passenger or Freight Trains passing at Speed of more than 10 Miles but less than 20 Miles.	Average Number of Passenger and Freight Trains passing at Speed of over 20 Miles an Hour.	Average Number of Street Railway Cars passing each Day.	Average Number of Single Street Railway Cars passing each Day.	Average Number of Electric Street Railway Cars passing each Day.	Gates. — Electric signals operated by two gatemen simultaneously.	Steam Railroad. — Continuous track (not cut) planked between rails. Street Railway. — "T" grooved rail, in sections, elevated slightly; planked down at ends. Wire (underground) running between rails and connected to each section by smaller wire.
Dorchester Avenue, Boston (South).	Horse Cars.	3	1	146	28	174 and 5 shifting.	Average Number of Passenger or Freight Trains passing at Speed of more than 10 Miles but less than 20 Miles.	Average Number of Passenger and Freight Trains passing at Speed of over 20 Miles an Hour.	240	1	1	Gates. — Electric signals operated by two gatemen.	Steam Railroad. — Continuous track, planked between rails. Street Railway. — Flat, grooved rails, in sections, elevated slightly and planed down at ends.
Adams Street, Boston (Dorchester).	Horse Cars.	1	1	38	0	29	Average Number of Passenger or Freight Trains passing at Speed of more than 10 Miles but less than 20 Miles.	Average Number of Passenger and Freight Trains passing at Speed of over 20 Miles an Hour.	68	1	1	Gates. — Electric signals for inward trains worked by gatemen at this crossing and by gatemen at Dorchester avenue simultaneously.	Steam Railroad. — Continuous tracks, planked. Street Railway. — Flat, grooved rail, planed down at ends.

Dorchester Av- enue, Boston (Dorchester).	Horse Cars, .	1	1	38	0	29	9	-	357	-	-	<i>Gates.</i> —Elec- tric signal, same as Adams street.	<i>Steam Railroad.</i> —Continu- ous track, planked. <i>Street Railway.</i> —Flat, groov- ed rail, planed down at ends.
Tremont Street, Boston (Box- bury).	Horse Cars, .	3	1	146	16	92	16	54	171	-	-	<i>Gates.</i> —Elec- tric signal for inward bound trains oper- ated by both gatesmen sim- ultaneously.	<i>Steam Railroad.</i> —Continu- ous track, planed between rails. <i>Street Railway.</i> —Flat, groov- ed rails, in sections, ele- vated slightly and planed down at ends.
Water Street, Quincy.	Electric Cars,	4	1	87	26	51 and 5 shift- ing.	26	36	-	30	2	<i>Gates.</i> —Elec- tric signals op- erated by gate- man.	<i>Steam Railroad.</i> —Continu- ous track, planked between rails. Guard rail in two main tracks. <i>Street Railway.</i> —Flat, groov- ed rail, in sections, ends planed down; "lifter" in groove. Two wires run- ning between rails and con- nected to each section by smaller wire.
Centre Street, Brockton.	Electric Cars,	5	1	52	10	62 and 62 shift- ing.	-	-	-	44	1	<i>Gates.</i> —Elec- tric signals op- erated by gate- man.	<i>Steam Railroad.</i> —Continu- ous track, planked between rails. <i>Street Railway.</i> —Flat, groov- ed rails, in sections, ends planed down; "lifter" in groove. Wire running be- tween rails and connected to each section by two smaller wires.
Crescent Street, Brockton.	Electric Cars.	6	1	58	12	12 and 65 shift- ing.	58	-	-	41	8	<i>Gates.</i> —Elec- tric signals op- erated by gate- man.	<i>Steam Railroad.</i> —Continu- ous track in two main tracks, side tracks worn or cut $\frac{1}{2}$ " to $\frac{3}{4}$ "—planked. <i>Street Railway.</i> —Flat, groov- ed rails, in sections, ends planed down; "lifter" in groove. Wire running be- tween rails and connected to each section by two smaller wires.

OLD COLONY RAILROAD — Concluded.

Grade Crossings with Street Railways — Concluded.

NAME OF STREET AND TOWN.	Horse Cars or Electric Cars, or Both.	Number of Street Railroad Tracks at Crossing.	Number of Street Railway Tracks at Crossing.	Average Number of Passenger Trains passing each Day.	Average Number of Freight Trains passing at Speed of less than 10 Miles an Hour.	Average Number of Passenger or Freight Trains passing at Speed of more than 10 Miles but less than 20 Miles.	Average Number of Passenger and Freight Trains passing at Speed of over 20 Miles an Hour.	Average Number of Street Railway Cars passing each Day.	Average Number of Single Street Railway Cars passing each Day.	Average Number of Electric Street Railway Cars passing each Day.	Number of Trains of two or more Electric Street Railway Cars passing each Day.	Nature of Protection of Crossing. Whether Flag-men or Gates, Electric Signals, etc.	Method of Construction of Tracks, both Steam Railroad and Street Railway at Crossings, including the Electrical Equipment.
Whittenton Avenue, Taunton.	Horse Cars.	2	1	10	7	17	1	51	1	1	1	Gates.	Steam Railroad. — Continuous track, plankled. Street Railway. — Flat, grooved rail, planed down at ends. "T" rail between rails of Old Colony tracks.
Warren Avenue, Taunton.	Horse Cars.	2	1	10	7	-	17	41	1	1	1	Gates.	Steam Railroad. — Same as Whittenton street. Street Railway. — Same as Whittenton street.
Oak Street, Taunton.	Horse Cars.	4	1	42	19	61 and 124 shifting engines and trains.	1	46	1	1	1	Gates.	Steam Railroad. — Continuous tracks, plankled; guard rail's inside. Street Railway. — Flat, grooved rails, planed down at ends. "T" rails between rails of steam railroad.
Winthrop Street, Taunton.	Horse Cars.	2	1	42	17	9 shifting.	59	42	1	1	1	Gates.	Steam Railroad. — Same as Oak street. Street Railway. — Same as Oak street.
Weir Street, Taunton.	Horse Cars.	2	1	42	17	9 shifting.	59	120	1	1	1	Gates.	Steam Railroad. — Same as Oak and Winthrop. Street Railway. — Same as Oak and Winthrop.

Weir Street, Taunton.	Horse Cars.	2	1	21	13	-	31	3	120	-	Gates,	Steam Railroad.—Same as the three preceding, with the exception that there are no guard rails. Street Railway.—Same as the three preceding.
Wells Street, New Bedford.	Horse Cars.	3	1	24	12	12 and 40 shifting engines and trains.	24	-	-	-	Gates,	Steam Railroad.—Continuous track, planked, guard rails inside. Street Railway.—Flat, grooved rails, planked down at ends, 4 1/2" rails between rails of steam road.
Middle Street, New Bedford.	Horse Cars.	2	1	4	0	4 and 17 shifting.	-	-	-	-	Gates,	Steam Railroad.—Same as Wells street. Street Railway.—Same as Wells.
Main Street, Fairhaven.	Horse Cars.	3	1	4 and 8 shifting.	-	4 and 8 shifting.	-	-	77	-	Gates,	Steam Railroad.—Continuous track, planked between rails. Street Railway.—Flat, grooved rail, planked down at ends.
North Main Street, Attleborough.	Electric Cars.	1	1	28	2	-	2	23	-	66	Gates,	Steam Railroad.—Continuous track, planked between rails. Street Railway.—Regular "T" rail, guard rail, 5 feet. Flat, grooved rail, planked down at ends, between rails of Old Colony track. Each section of rail wired to adjoining section at ends. Wires running under rails of steam railroad.
Commonwealth Avenue, North Attleborough.	Electric Cars.	3	1	28	2	30	-	-	-	63	Flagman,	Steam Railroad.—Same as North Main. Street Railway.—Same as North Main.
At Pawtucket, R. I., Broad Street.		-	-	48	12	43	12	5	282	-		

At South Boston, Quincy, Brockton, Taunton, New Bedford and Fairhaven, in addition to regular passenger and freight trains, there are numerous shifting engines and trains passing the crossings, as marked above.

[J.]

Tabular Statement of Accidents reported to the Board of Railroad Commissioners during Year ending June 30, 1891.

RAILROADS.	GENERAL STATEMENT.								PASSENGERS.				
	Total Number of Persons Killed or Injured.	Passengers.	Employees.	At Crossings and Stations.	Trespassers.	Children.	Adults.	Killed.	Injured.	BY CAUSES BEYOND THEIR OWN CONTROL.		BY THEIR OWN FAULT OR WANT OF CARE.	
										Killed.	Injured.	Killed.	Injured.
Boston & Albany,	115	6	50	17	41	6	109	43	72	—	—	2	4
Boston & Maine,	294	35	174	26	59	7	287	79	215	—	6	8	21
Fitchburg,	132	12	80	4	36	7	125	35	97	—	3	2	7
New York & New England,	81	10	52	7	12	3	78	16	65	—	4	1	5
Old Colony,	168	69	39	25	35	14	154	75	93	22	38	3	6
Connecticut River,	11	1	1	1	8	1	10	11	—	—	—	1	—
Grafton & Upton,	0	—	—	—	—	—	—	—	—	—	—	—	—
New London Northern,	2	—	—	—	2	—	2	1	1	—	—	—	—
New York, New Haven & Hartford,	8	—	6	1	1	1	8	1	7	—	—	—	—
New York, Providence & Boston,	10	1	3	2	4	3	7	6	4	—	—	—	—

Train Accidents reported from Time to Time to the Board of Railroad Commissioners during the Year ending June 30, 1891.

COLLISIONS.	Number.	Persons Killed.	Persons Injured.
<i>Head.</i>			
Passenger train and work train,	1	1	14
<i>Rear.</i>			
Passenger and freight trains,	3	—	—
Freight trains,	1	—	—
Parts of freight train,	1	—	—
Engine and hand-car,	1	—	3
Passenger car and train,	1	—	3
<i>Crossing.</i>			
Passenger train and coal cars,	1	—	3
Passenger train and street railway electric car,	1	—	8
Total collisions,	8	1	33
DERAILMENTS.			
Passenger trains,*	2	22	33
Freight trains,	2	—	—
Total derailments,†	4	22	33

* Immediately after the Quincy disaster the Old Colony Railroad reported the number killed as 22, and injured 30. In the annual report the number of killed is given as 23, and the number injured as 63.

† A number of minor derailments, chiefly of freight cars while switching, are not included.

Tabular Statement of Accidents reported to the Board of Railroad Commissioners during Ten Years.

	GENERAL STATEMENT.										PASSENGERS.				EMPLOYEES.	
	Whole number of Casualties to Persons.	Passengers.	Employees.	At High way Crossings and Stations.	Trespassers.	Children.	Adults.	Fatal.	Not fatal.	From Causes beyond their own Control.	From their own Misconduct or Want of Care.	Fatal.	Not fatal.	Train-men.	Other Employees.	
Year ending Sept. 30, 1882, .	414	27	198	57	132	29	385	163	251	4	22	9	15	158	40	
“ “ 1883, .	524	61	265	50	147	33	491	191	333	1	24	14	21	192	73	
“ “ 1884, .	457	76	182	38	161	33	424	181	276	44	32	14	62	139	43	
“ “ 1885, .	517	74	233	55	152	28	486	163	351	12	62	14	60	191	42	
“ “ 1886, .	583	107	273	44	159	43	540	201	382	45	62	20	87	212	61	
“ “ 1887, .	802	198	357	54	193	38	764	265	537	144	54	37	161	300	57	
“ “ 1888, .	782	117	391	78	196	34	748	244	538	72	45	18	99	323	68	
“ “ 1889, .	652	58	315	82	197	47	605	236	416	10	48	9	49	271	44	
“ “ 1890, .	830	171	389	70	199	53	777	257	573	88	83	38	133	307	83	
“ “ June 30, 1891, .	826	134	408	84	200	42	784	269	557	74	60	39	95	336	72	
Total,	6,387	1,023	3,011	612	1,736	410	6,004	2,170	4,214	494	492	212	782	2,429	583	
Average,	638.7	102.3	301.1	61.2	173.6	41.	600.4	217.	421.4	49.4	49.2	21.2	78.2	242.	58.3	

Tabular Statement of Accidents, etc., during Ten Years — Concluded.

	EMPLOYERS — Concluded.						AT HIGHWAY CROSSINGS.				AT STATIONS.		TRESPASSERS.				
	Coupling or un- coupling Cars.	By Overhead Bridges.	By Train Acci- dents.	Falling from Train.	Various Causes.	Fatal.	Not fatal.	With Gates or Without Gates or Flapmen.	Fatal.	Not fatal.	Fatal.	Not fatal.	Walking or lying on Track.	Unlawfully riding on Cars.	Fatal.	Not fatal.	Suicide.
Year ending Sept. 30, 1882,	60	18	15	43	62	56	142	25	29	21	33	3	109	23	75	57	7
“ “ 1883,	86	14	13	55	97	62	203	18	26	15	29	4	112	33	93	54	3
“ “ 1884,	68	12	11	35	56	47	135	19	13	13	19	4	126	35	104	57	4
“ “ 1885,	91	11	19	42	70	29	204	20	30	23	27	1	120	32	93	59	3
“ “ 1886,	107	8	25	55	78	62	211	15	20	22	13	6	130	29	91	68	3
“ “ 1887,	122	10	32	74	119	79	278	17	30	19	28	3	158	35	126	67	11
“ “ 1888,	154	8	35	82	112	80	311	36	23	27	32	7	154	42	114	82	4
“ “ 1889,	140	12	19	57	87	61	254	22	34	30	26	16	167	30	119	78	7
“ “ 1890,	158	19	18	75	119	68	320	20	26	18	28	7	157	41	119	80	4
“ “ 1891,	194	19	27	69	99	67	341	21	51	24	48	9	166	34	129	71	4
June 30, 1891,																	
Total,	1,180	121	214	577	849	611	2,449	213	282	212	283	60	1,890	334	1,063	713	50
Average,	10.4	12.1	21.4	57.7	84.9	61.1	24.5	21.3	28.2	21.2	28.3	6	1.39	33.4	106.3	71.3	5

Tabular Statement of Accidents to Employees in Massachusetts during Ten Years.

YEAR ENDING SEPTEMBER 30.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
Injured by coupling cars,	60	86	68	91	107	122	154	140	158	194
by overhead bridges,	18	14	12	11	8	10	8	12	19	19
by train accidents,	15	13	11	19	25	32	35	19	18	27
by falling from trains,	43	55	35	42	55	74	82	57	75	69
by other causes,	62	97	56	70	78	119	112	87	119	99
Totals,	198	265	182	233	273	357	391	315	389	408

Train Accidents in Massachusetts in Ten Years.

YEAR ENDING SEPTEMBER 30.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.*
Number of accidents,	32	44	27	15	19	18	11	13	11	8
Number of persons killed,	6	11	3	0	14	28	22	2	23	1
Number of persons injured,	9	54	44	17	46	136	74	15	77	31

* Nine months ending June 30.

[K.]

Receipts of Flour in Boston during Ten Years, ending September 30.

	FLOUR—BARRELS.									
	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
Boston & Albany Railroad, .	569,692	699,553	610,673	667,148	520,810	456,161	477,001	448,134	417,525	336,556
Boston & Lowell Railroad, .	104,376	133,491	132,825	186,304	119,324	126,891	118,684	86,561	117,128	133,694
Fitchburg Railroad, .	777,466	1,208,605	1,514,586	1,172,835	1,747,500	1,662,582	1,137,849	946,319	764,810	995,889
Grand Junction(B & A.R.R.),	668,133	1,110,564	1,107,960	1,193,323	894,118	1,076,691	946,884	700,998	672,189	650,012
N. Y. & New England R.R.,	227,576	331,391	278,944	101,214	69,011	66,167	178,495	197,620	279,759	433,085
Total by through lines } from West, . . . }	2,347,243	3,543,604	3,642,788	3,320,324	3,350,763	3,388,492	2,858,913	2,379,632	2,251,411	2,549,236
Boston & Maine Railroad, .	13,343	16,126	9,383	1,462	1,431	2,761	1,718	3,498	152,101	154,360
Boston & Providence R.R., .	3,588	5,548	1,876	349	1,091	1,088	1,139	6,521	15,145	19,595
Eastern Railroad, .	4,732	9,950	11,776	1,580	—	—	—	—	—	—
Old Colony Railroad, .	5,115	4,390	3,218	1,941	3,414	2,199	1,460	10,206	1,466	2,143
Portland steamer, .	352	459	187	25	905	298	372	43	1,714	234
New York steamer, .	2,121	991	6,130	1,857	3,963	6,859	8,559	14,060	12,904	11,303
Baltimore steamer, .	5,907	7,562	21,648	12,574	13,196	19,413	26,120	26,683	18,319	13,079
Philadelphia steamer, .	1,625	10	1,370	250	274	823	1,000	1,477	14,508	6,961
New Orleans steamer, .	—	225	—	—	—	—	—	—	—	—
Sail-vessels, }	—	1,823	4,937	2,741	135	—	13	25	715	901
Other sources, . . . }	—	—	—	—	—	—	—	—	—	—
Total from seaboard, .	35,783	47,084	62,725	22,779	24,409	33,441	40,381	62,513	216,872	208,516
Total from all sources, .	2,383,026	3,590,688	3,705,513	3,343,103	3,375,172	3,421,933	2,899,294	2,442,145	2,468,283	2,757,812

Increase in 1891, 289,529 barrels, = 11 + per cent.

Receipts of Corn in Boston during Ten Years, ending September 30.

	CORN — BUSHELS.									
	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
Boston & Albany Railroad, .	807,175	927,490	1,041,605	1,603,457	1,380,395	1,385,793	706,070	1,304,820	968,310	1,409,825
Boston & Lowell Railroad, .	1,355,529	574,595	510,214	408,400	226,370	429,553	595,997	577,770	530,585	434,772
Fitchburg Railroad, .	2,640,372	4,111,500	3,876,725	3,764,185	4,399,160	2,427,420	2,038,725	4,895,789	5,918,995	2,494,308
Grand Junction (B. & A. R.R.),	3,170,842	3,386,291	4,193,700	2,987,880	2,185,400	2,518,400	2,504,550	4,100,960	3,143,170	2,180,275
N. Y. & New England R.R.,	329,114	843,554	363,637	38,051	76,551	48,886	258,312	741,915	335,925	546,841
Total by through lines } from West,	8,303,032	9,840,430	9,985,881	8,801,973	8,267,876	6,810,052	6,103,654	11,621,254	10,896,985	7,066,021
Boston & Maine Railroad, .	255,295	305,077	124,635	6,150	60,386	45,665	6,385	10	21,960	18,530
Boston & Providence R.R.,	—	700	800	500	1,170	1,175	—	—	—	—
Eastern Railroad,	7,050	16,270	6,664	1,425	—	—	—	—	—	—
Old Colony Railroad,	7,650	5,300	5,450	500	1,100	1,250	—	—	—	—
Portland steamer,	—	—	—	—	—	—	—	—	—	—
New York steamer,	5,000	—	—	—	—	728	—	—	—	—
Baltimore steamer,	10,811	15,712	32,942	6,498	4,816	6,087	3,409	—	6,870	5,070
Philadelphia steamer,	—	—	—	—	240	—	—	—	—	—
New Orleans steamer,	—	16,444	—	1,500	—	—	—	—	—	—
Savannah steamer and other } sources,	8,000	72,891	5,416	—	—	19,500	53,885	—	—	—
Total from seaboard,	293,806	432,394	175,907	16,573	67,712	75,005	63,679	10	31,830	23,600
Total from all sources, . . .	8,596,838	10,272,824	10,161,788	8,818,546	8,335,588	6,885,057	6,167,333	11,621,264	10,928,815	7,089,621

Decrease in 1891, 3,839,194 bushels, = 35 + per cent.

Receipts of Oats in Boston during Ten Years, ending September 30.

OATS — BUSHELS.										
	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
Boston & Albany Railroad,	1,411,900	1,332,825	1,754,628	2,170,405	2,179,530	1,663,457	2,161,893	2,088,965	1,854,005	2,008,640
Boston & Lowell Railroad,	469,327	163,421	78,876	487,889	474,539	610,256	733,150	637,560	976,783	994,099
Fitchburg Railroad,	1,615,072	2,734,844	3,124,318	2,877,370	4,695,640	3,572,504	2,762,035	3,056,765	3,367,621	2,776,275
Grand Junction (B. & A. R.),	472,450	558,200	702,250	463,700	194,670	217,000	341,000	332,900	281,704	88,260
N. Y. & New England R.R.,	163,000	93,118	85,260	33,722	19,615	98,105	224,378	246,450	639,600	861,195
Total by through lines } from West,	4,131,749	4,882,408	5,745,332	6,033,086	7,562,994	6,161,322	6,222,456	6,362,640	7,119,713	6,728,469
Boston & Maine Railroad,	103,875	28,400	5,925	7,575	4,182	1,000	11,860	3,000	65,878	83,650
Boston & Providence R.R.,	—	—	—	—	—	—	—	—	—	600
Eastern Railroad,	138,835	20,005	7,100	400	—	—	—	—	—	—
Old Colony Railroad,	2,750	800	3,100	600	2,325	650	—	—	—	—
Portland steamer,	—	—	—	—	—	—	—	—	—	—
New York steamer,	—	—	—	—	—	—	—	—	—	—
Baltimore steamer,	—	—	1,437	—	—	—	—	—	—	—
Philadelphia steamer,	—	—	—	—	—	—	—	—	—	—
New Orleans steamer,	—	—	—	—	—	—	—	—	—	—
Sail-vessels,	—	—	—	—	—	—	—	—	—	—
Other sources,	—	—	—	2,968	—	—	—	—	—	—
Total from seaboard,	245,460	49,205	17,562	11,543	6,507	1,650	11,860	3,000	65,878	84,250
Total from all sources,	4,372,209	4,931,613	5,762,894	6,044,629	7,570,501	6,162,972	6,234,316	6,365,640	7,185,591	6,812,719

Increase in 1890, 819,951 bushels, = 12 + per cent.

Decrease in 1891, 372,872 bushels, = 5 per cent.

Receipts of Wheat in Boston during Ten Years, ending September 30.

	WHEAT — BUSHELS.									
	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
Boston & Albany Railroad, . .	28,700	36,005	24,900	91,855	40,919	49,596	41,329	24,860	36,750	34,184
Boston & Lowell Railroad, . .	250,641	198,731	94,666	106,968	199,574	69,617	16,054	3,720	20,100	22,188
Fitchburg Railroad, . .	918,763	990,289	842,662	1,193,555	730,443	1,713,755	1,135,870	166,726	640,760	1,052,950
Grand Junction (B & A. R. R.), .	1,458,400	1,037,170	722,100	871,300	1,127,371	1,613,100	502,150	204,450	55,650	312,530
N. Y. & New England R. R., . .	175,400	295,100	103,074	—	121	1,700	7,985	1,040	3,000	2,840
Total by through lines { from West, }	2,831,904	2,557,295	1,787,402	2,263,678	2,098,428	3,447,768	1,703,388	400,796	756,260	1,424,692
Boston & Maine Railroad, . .	57,884	17,937	10,400	—	1,088	600	500	—	720	2,500
Boston & Providence R. R., . .	—	10,000	600	—	—	—	—	—	—	—
Eastern Railroad, . .	800	1,015	1,400	600	—	—	—	—	—	—
Old Colony Railroad, . .	500	—	—	—	—	—	—	—	—	—
Portland steamer, . .	—	—	—	—	—	—	—	—	—	—
New York steamer, . .	—	—	—	—	—	—	—	—	—	—
Baltimore steamer, . .	—	—	—	—	—	—	—	—	880	4,510
Philadelphia steamer, . .	—	—	—	—	—	—	—	—	—	—
New Orleans steamer, . .	—	—	—	—	—	—	—	—	—	—
Savannah steamer, . .	—	—	—	—	—	—	—	—	—	—
Other sources, }	—	—	4,500	—	—	—	—	—	—	—
Total from seaboard, . .	39,184	28,972	16,900	600	1,088	600	500	—	1,600	7,010
Total from all sources, . .	2,871,088	2,586,267	1,804,302	2,264,278	2,099,516	3,448,368	1,703,888	400,796	757,860	1,431,702

Increase in 1891, 673,842 bushels, = 47 per cent.

[L.]

EXPENSES OF OFFICE.

Rent of office,	\$2,500 00
Janitor and messenger,	600 00
Bridge engineer,	3,000 00
Stenography and typewriting,	638 55
Printing and binding,	298 85
Services of experts,	152 00
Postage,	190 50
Books, periodicals and maps,	192 48
Record books and stationery,	160 96
Telephone and telegrams,	127 80
Advertising,	77 81
Furniture,	61 88
Legal services,	51 00
Photographs for report and frame,	39 50
Ice, gas and watering street,	69 87
Expressage,	15 65
Sundry incidentals,	11 78
	<hr/>
	\$8,188 63

BOARD OF RAILROAD COMMISSIONERS.

1891.

GEORGE G. CROCKER,* Boston, *Chairman*.

EDWARD W. KINSLEY,† Boston.

EVERETT A. STEVENS, Boston.

1892.

JOHN E. SANFORD, Taunton, *Chairman*, Term expires July, 1894.

EVERETT A. STEVENS, Boston, Term expires July, 1892.

WILLIAM J. DALE, Jr., North Andover, Term expires July, 1893.

Clerk—WILLIAM A. CRAFTS, Boston.

Accountant—FRED E. JONES, Boston.

Bridge Engineer—GEORGE F. SWAIN, Boston.

* Resigned Feb. 1, 1892.

† Deceased Dec. 26, 1891.

TABULATED STATEMENT
OF
RAILWAY AND RAILROAD
RETURNS.

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STREET RAILWAYS.

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Unfunded Debt,	4	268
Gross Debt,	5	268
Cash and Cash Assets,	6	268
Net Debt,	7	268

COST OF ROAD, EQUIPMENT, ETC.

Road,	8	270
Equipment,	9	270
Land and Buildings,	10	270
Other Property,	11	270
Total Permanent Investments,	12	270
Total Property and Assets,	13	270

PROPERTY ACCOUNTS: ADDITIONS AND REDUCTIONS DURING THE YEAR.

Construction,	14	272
Equipment,	15	272
Other Property,	16	272
Total Additions,	17	272
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Net Additions,	19	272

REVENUE FOR THE YEAR.

Passengers,	20	274
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Sales of Manure,	23	274
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EXPENSES FOR THE YEAR.

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Repairs of Equipment,	27	276
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NET INCOME, INTEREST, DIVIDENDS, ETC.

Net Income,	40	280
Interest accrued,	41	280
Dividends declared,	42	280
Per cent.,	43	280
Balance for the Year,	44	280
Surplus last Year,	45	280
Surplus Sept. 30, 1891,	46	280

EQUIPMENT.

Cars,	47	282
Other vehicles,	48	282
Horses,	49	282
Harnesses,	50	282

LENGTH OF ROAD.

Main Line,	51	282
Sidings,	52	282
Total Length,	53	282

MILEAGE, ETC.

Miles run,	54	284
Passengers carried,	55	284
Round Trips,	56	284
Average Number of Passengers per Round Trip,	57	284
Persons employed,	58	284

ACCIDENTS.

Fatal,	59	284
Injured,	60	284

PER MILE OF ROAD OWNED.

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Net Debt,	62	286
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PER MILE OF ROAD OPERATED.

Cost of Equipment,	64	286
Repairs of Road-bed and Track,	65	286
Repairs of Equipment,	66	286
Renewals of Horses,	67	286

GROSS INCOME.

Per Mile operated,	68	288
Per Round Trip,	69	288
Per Mile run,	70	288
Per Passenger carried,	71	288

EXPENSES.

Per Mile operated,	72	288
Per Round Trip,	73	288
Per Mile run,	74	290
Per Passenger carried,	75	290

NET INCOME.

Per Mile operated,	76	290
Per Round Trip,	77	290
Per Mile run,	78	290
Per Passenger carried,	79	290

STEAM RAILROADS.

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Newburyport City,	43	319
New Haven & Northampton,	44	319
New London Northern,	19	310
New York & Boston Inland,	61	323
New York & New England,	11	302
New York, New Haven & Hartford,	20	310
North Brookfield,	45	319
Norwich & Worcester,	46	319
Old Colony,	12	302
Pittsfield & North Adams,	47	320
Plymouth & Middleborough,	62	323
Providence & Worcester,	21	310
Providence, Webster & Springfield,	48	320
Rhode Island & Massachusetts,	49	320
Stockbridge & Pittsfield,	50	320
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* Operating the Berkshire, the Stockbridge & Pittsfield and the West Stockbridge Railroads.

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TABULATED COMPARATIVE RESULTS.

STOCK, DEBT AND COST PER MILE OF ROAD OWNED.

Stock paid in,	63	326
Net Debt,	64	326
Total Stock and Net Debt,	65	326
Construction,	66	326
Equipment,	67	326
Total Permanent Investments,	68	326

EARNINGS AND EXPENSES PER MILE OF ROAD OPERATED.

Total Transportation Earnings,	69	327
Operating Expenses,	70	327
Net Earnings,	71	327

EARNINGS AND EXPENSES PER TOTAL REVENUE-TRAIN MILE.

Total Transportation Earnings,	72	327
Operating expenses,	73	327
Net Earnings,	74	327

EXPENSES PER TOTAL TRAIN MILE.

Repairs of Road,	75	328
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Per Passenger, Baggage and Mail Car,	83	329
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EARNINGS, EXPENSES, NET EARNINGS, ETC.

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Other Earnings from Operation,	91	330
Total Transportation Earnings,	92	330
Operating Expenses,	93	330
Net Earnings,	94	330
Per Cent. Operating Expenses to Transportation Earn- ings,	95	330

ABSTRACT OF STREET RAILWAY RETURNS.

STREET RAILWAYS.		CAPITAL STOCK, DEBT, ETC.						
		1.—Capital Stock paid in.	2.—Number of Stockholders.	3.—Funded Debt.	4.—Unfunded Debt.	5.—Gross Debt.	6.—Cash and Cash Assets.	7.—Net Debt.
1	Albany Street Freight,	\$50,000 00	8	—	\$2,000 00	\$2,000 00	\$855 05	\$1,444 95
2	Attleborough, North Attleborough & Wrentham,	60,000 00	11	\$50,000 00	24,944 07	74,944 07	9,623 76	65,320 31
3	Brockton,	150,000 00	61	150,000 00	70,873 88	220,873 88	15,963 88	204,910 00
4	Beverly & Danvers,	12,000 00	37	—	11,615 82	11,615 82	1,800 00	9,815 82
5	Boston & Chelsea,	121,000 00	100	—	—	—	—	—
6	Boston & Revere Electric,	50,000 00	9	25,000 00	14,281 65	39,281 65	5,172 06	34,109 59
7	Black Rocks & Salisbury L'h,	125,000 00	30	16,000 00	123,182 55	139,182 55	4,448 44	134,734 11
8	Cottage City,	15,000 00	16	—	9,557 00	9,557 00	228 47	9,328 53
9	East Middlesex,	200,000 00	56	125,000 00	68,063 45	193,063 45	8,759 81	184,303 61
10	East Side,	45,000 00	110	30,000 00	96,908 40	126,908 40	50,850 96	76,057 44
11	East Wareham, Onset Bay & Point Independence,	20,500 00	50	—	—	—	1,322 95	—
12	Essex Electric,	50,000 00	25	100,000 00	46,861 86	146,861 86	7,556 15	139,305 71
13	Fitchburg,	60,000 00	24	50,000 00	1,888 27	31,888 27	2,505 78	29,382 49
14	Framingham Union,	60,000 00	109	50,000 00	3,091 67	53,091 67	2,370 25	50,721 42
15	Globe,	300,000 00	8	—	8,639 11	8,639 11	35,911 79	—
16	Gloucester,	180,000 00	6	60,000 00	15,951 38	75,951 38	30,663 79	45,287 59
17	Haverhill & Groveland,	144,000 00	69	—	9,000 00	9,000 00	6,135 29	2,864 71
18	Holyoke,	150,000 00	43	—	33,445 25	33,445 25	25,229 30	8,215 95
19	Hoosac Valley,	50,000 00	10	50,000 00	27,000 00	77,000 00	397 74	76,602 26
20	Hull,	20,000 00	5	20,000 00	—	20,000 00	4,999 42	15,000 58
21	Leominster,	25,000 00	62	—	181 90	181 90	5,829 28	—
22	Lowell,	100,000 00	38	50,000 00	99,571 19	149,571 19	4,517 47	145,053 72
23	Lowell & Dracut, ²	200,000 00	58	50,000 00	84,317 84	134,317 84	5,953 00	128,364 84
24	Lowell & Suburban,	300,000 00	79	100,000 00	167,960 14	267,960 14	11,268 21	256,691 90
25	Lynn Belt,	185,250 00	99	100,000 00	17,697 52	117,697 52	41,095 60	76,601 92
26	Lynn & Boston,	600,000 00	183	425,000 00	93,772 51	518,772 51	19,101 65	469,670 86
27	Manet,	45,000 00	23	—	540 65	540 65	2,063 11	—

ABSTRACT OF STREET RAILWAY RETURNS — Continued.

STREET RAILWAYS.		COST OF ROAD, EQUIPMENT, ETC.					13.—Total Property and Assets.
		8.—Road.	9.—Equipment.	10.—Land and Buildings.	11.—Other Property.	12.—Total Permanent Investments.	
1	Albany Street Freight,	\$49,066 29	—	—	—	\$49,066 29	\$49,921 34
2	Attleborough, North Attleborough & Wrentham, . . .	67,823 79	\$50,979 52	\$8,801 13	—	127,604 44	137,228 20
3	Brookton, . . .	247,932 16	77,556 38	49,629 59	—	375,118 13	391,082 01
4	Beverly & Danvers, . . .	20,015 25	—	2,979 22	—	22,994 47	24,794 47
5	Boston & Chelsea, . . .	121,000 00	—	—	—	121,000 00	121,000 00
6	Boston & Revere Electric, . . .	70,533 86	9,919 79	4,901 80	—	85,355 45	90,527 51
7	Black Rocks & Salisbury Beach, . .	191,609 78	45,073 74	31,645 21	—	271,328 73	275,777 17
8	Cottage City, . . .	18,041 00	3,625 00	2,900 00	—	24,566 00	24,794 47
9	East Middlesex, . . .	241,330 83	89,801 54	58,662 11	—	389,794 48	398,554 32
10	East Side, . . .	80,749 92	34,379 87	4,296 61	—	119,426 40	170,277 36
11	East Wareham, Onset Bay & Point Independence, . . .	13,851 63	6,237 64	1,614 85	—	21,704 12	23,027 07
12	Essex Electric, . . .	65,480 32	81,521 17	30,417 49	—	177,418 98	181,975 13
13	Fitchburg, . . .	69,519 33	19,934 15	5,494 63	\$500 00	95,448 11	97,953 89
14	Framingham Union, . . .	85,059 21	19,529 54	10,890 32	—	115,479 07	117,849 32
15	Globe, . . .	201,071 96	68,048 48	59,470 48	—	328,590 92	364,502 71
16	Gloucester, . . .	105,755 39	96,477 65	25,368 13	—	227,601 17	258,264 96
17	Haverhill & Gloucester, . . .	81,949 24	41,234 02	21,014 78	2,162 00	146,360 04	152,495 33
18	Holyoke, . . .	88,203 07	56,465 85	27,876 62	—	172,545 54	197,774 84
19	Hoosac Valley, . . .	107,822 63	12,826 77	7,250 00	—	127,899 40	128,297 14
20	Hull, . . .	21,085 35	10,905 98	4,100 00	—	36,091 33	41,090 75
21	Leominster, . . .	11,253 35	3,401 14	2,805 59	2,050 00	19,510 08	25,339 36
22	Lowell, . . .	146,332 00	79,651 00	44,564 00	—	270,547 00	275,064 47
23	Lowell & Dracut, . . .	155,847 00	101,580 00	48,537 00	—	305,964 00	311,917 00
24	Lowell & Suburban, . . .	302,437 68	184,814 00	93,101 00	—	580,352 68	591,620 92
25	Lynn Belt, . . .	130,309 51	94,606 45	43,093 80	3,200 00	271,209 76	312,305 36

26	Lynn & Boston,	603,543 45	358,269 97	197,085 75	—	1,158,899 17	1,208,000 82
27	Manet,	25,857 82	19,029 39	3,009 92	—	47,897 13	49,960 24
28	Malden & Melrose,	165,500 00	—	—	—	165,500 00	165,500 00
29	Marlborough,	47,412 56	56,037 20	4,898 31	349 96	108,698 03	109,484 77
30	Merrimack Valley,	355,629 60	146,060 34	89,855 40	—	591,545 34	592,114 15
31	Milford & Hopedale,	51,000 00	24,165 00	11,000 00	33,835 00	120,000 00	120,000 00
32	Naumkeag,	631,450 97	330,319 08	118,764 97	—	1,080,535 02	1,579,153 72
33	Nantucket Beach,	—	—	—	—	—	—
34	Natick & Cohituate,	21,550 00	7,417 50	4,000 00	—	32,967 50	42,684 73
35	Natick Electric,	—	—	—	—	—	—
36	Newton,	152,173 93	63,081 95	20,845 38	—	236,101 26	237,734 38
37	Newburyport & Amesbury,	279,956 51	82,299 18	32,550 00	—	394,805 69	414,050 01
38	Northampton,	36,000 00	15,290 00	21,325 50	—	72,615 50	72,702 64
39	North End,	7,917 80	1,516 80	—	—	9,434 60	9,626 74
40	North Woburn,	88,492 80	21,062 33	15,225 72	—	124,780 85	129,428 72
41	Onset,	7,418 32	7,094 15	431 90	—	14,984 37	14,980 91
42	Pittfield Electric,	25,808 17	12,266 22	2,663 92	—	40,738 31	43,579 26
43	Plymouth & Kingston,	68,131 32	8,797 72	2,931 20	16,970 65	96,830 89	101,233 97
44	Quincy,	28,347 83	—	—	—	28,347 83	36,172 70
45	Quincy & Boston,	38,973 33	32,852 37	7,745 14	—	79,570 84	87,621 15
46	Somerville,	153,000 00	—	—	—	153,000 00	153,000 00
47	Springfield,	365,077 18	189,210 24	144,434 43	—	698,721 85	716,688 84
48	Taunton,	89,801 15	35,630 15	25,588 92	—	151,020 22	152,961 38
49	Union,	229,918 68	109,518 97	71,967 05	—	411,404 70	423,943 35
50	West End,	5,516,994 45	5,110,280 91	6,650,654 38	—	17,977,929 74	19,981,981 65
51	Whitman,	41,865 48	6,654 49	—	—	48,519 97	52,851 72
52	Whitinsville,	24,002 91	—	—	—	24,002 91	24,002 91
53	Winnisimmet,	50,000 00	—	—	—	50,000 00	50,262 85
54	Woronoco,	16,168 00	6,192 25	6,411 23	—	28,771 48	30,300 07
55	Worcester Consolidated,	418,195 38	146,295 11	179,993 11	—	744,483 60	776,311 53
56	Worcester, Leicester & Spencer,	121,936 66	20,211 78	39,005 96	—	181,154 40	237,100 00
	Totals, ¹	\$12,049,607 53	\$7,809,797 63	\$8,146,269 65	\$59,067 61	\$28,064,742 42	\$31,777,905 93

¹ Not including the Lowell, the Lowell & Dracut and the Onset.

ABSTRACT OF STREET RAILWAY RETURNS — Continued.

STREET RAILWAYS.		PROPERTY ACCOUNTS: ADDITIONS AND REDUCTIONS DURING THE YEAR.				
		14.—Construction.	15.—Equipment.	16.—Other Property.	17.—Total Additions.	18.—Reductions.
						19.—Net Additions.
1	Albany Street Freight,	—	—	—	—	—
2	Attleborough, North Attleborough & Wrentham,	\$2,772 11	\$9,138 13	—	\$11,910 24	\$11,910 24
3	Brockton,	34,543 71	16,323 42	\$10,917 56	61,784 69	61,784 69
4	Beverly & Danvers,	—	—	—	—	—
5	Boston & Chelsea,	—	—	—	—	—
6	Boston & Revere Electric,	178 23	109 79	17 20	305 22	305 22
7	Black Rocks & Salisbury Beach,	16,931 13	9,109 94	260 47	£6,301 54	24,604 54
8	Cottage City,	—	—	—	—	—
9	East Middlesex,	15,833 84	5,777 12	—	21,610 96	17,980 86
10	East Side,	49,763 96	3,404 15	1,638 90	54,857 01	54,057 96
11	East Wareham, Onset & Point Independence,	5,186 99	3,536 60	522 43	9,646 02	8,814 42
12	Essex Electric,	27,325 23	56,241 78	18,592 49	102,159 50	102,159 50
13	Fitchburg,	—	2,012 65	—	2,012 65	1,249 15
14	Framingham Union,	292 18	451 50	205 16	948 84	948 84
15	Globe,	1,071 96	3,404 48	600 00	5,076 44	5,076 44
16	Gloucester,	54,401 58	79,831 33	8,068 04	142,300 95	127,300 95
17	Haverhill & Groveland,	7,035 83	1,459 91	2,262 04	10,777 78	10,387 78
18	Holyoke,	31,960 16	41,791 03	27,038 78	100,809 97	90,430 97
19	Hoosac Valley,	—	—	150 00	150 00	198 97 ^d
20	Hull,*	21,085 35	10,905 98	4,100 00	36,091 33	36,091 33
21	Leominster,*	11,253 35	3,401 14	4,855 59	19,510 08	19,510 08
22	Lowell,	260 71	2,783 48	—	2,344 19	186 50
23	Lowell & Dracut,	7,148 83	540 87	—	7,689 70	2,157 69 ¹
24	Lowell & Suburban,	258 68	3,583 00	—	3,841 68	6,547 03 ²
25	Lynn Belt,	49,480 43	37,885 94	24,442 59	111,808 96	3,841 68
26	Lynn & Boston,	35,275 29	35,292 74	20,611 60	91,169 63	111,094 14
27	Manet,	—	1,839 63	—	1,839 63	85,214 63
						1,167 65

ABSTRACT OF STREET RAILWAY RETURNS — Continued.

STREET RAILWAYS.	REVENUE FOR THE YEAR.					25.—Total Income.
	20.—Passengers.	21.—Rents.	22.—Mail and Express.	23.—Sales of Manure.	24.—Other Sources.	
1 Albany Street Freight, ¹	—	—	—	—	\$494 54	\$494 54
2 Attleborough, North Attlebor-						
ough & Wrentham,*	\$37,772 44	—	—	—	324 04	38,096 48
3 Brockton,	108,578 95	\$113 53	—	\$857 49	1,112 72	110,662 69
4 Beverly & Danvers,*	1,800 00 ²	—	—	—	—	1,800 00
5 Boston & Chelsea, ³	—	7,260 00	—	—	—	7,260 00
6 Boston & Revere Electric,*	6,697 00	—	—	—	—	6,697 00
7 Black Rocks & Salisbury Beach, .	32,393 19	—	—	270 00	2,955 37	35,618 56
8 Cottage City,	2,666 15	—	—	—	—	2,666 15
9 East Middlesex,	89,420 74	112 75	—	781 39	516 33	90,831 21
10 East Side,*	20,679 52	276 86	—	—	180 50	21,136 88
11 East Wareham, Onset Bay & Point Independence,	3,746 52	—	\$327 15	14 00	1,496 62	5,584 29
12 Essex Electric,*	22,577 05	—	—	111 75	2,478 00	25,166 80
13 Fitchburg,	31,563 21	—	—	197 19	1,076 38	32,836 78
14 Framingham Union,	18,922 90	—	188 00	381 71	13 00	19,505 61
15 Globe,	162,684 36	—	—	1,448 57	966 05	165,098 98
16 Gloucester,*	39,478 37	—	—	205 00	1,404 61	41,087 98
17 Haverhill & Groveland,	58,192 39	—	—	186 75	2,662 33	61,041 47
18 Holyoke,	40,765 21	—	—	—	271 50	41,036 71
19 Hoosac Valley,*	24,968 29	—	253 20	6 00	414 41	25,641 90
20 Hull,	4,724 35	—	—	—	—	4,724 35 ⁴
21 Leominster,*	1,730 50	—	—	—	—	1,730 50
22 Lowell,	61,805 05	730 96	—	—	611 17	63,147 18 ⁵
23 Lowell & Dracut,	45,209 80	850 16	—	562 50	557 02	47,179 48 ⁵
24 Lowell & Suburban,	111,303 10	—	—	262 50	392 33	111,957 93 ⁶
25 Lynn Belt,*	54,139 40	—	—	—	1,925 49	56,064 89
26 Lynn & Boston,	586,070 69	1,918 19	—	3,333 02	2,500 00	593,821 90
27 Manet,*	7,263 25	—	—	—	18 00	7,281 25
28 Malden & Melrose, ⁷	—	—	—	—	—	—
29 Marlborough,*	5,855 53	—	—	—	21 98	5,877 51 ⁸

30	Merrimack Valley,	86,426 95	-	-	798 00	462 51	87,687 46
31	Millford & Hopedale,*	4,245 85	-	-	-	192 15	4,438 00
32	Naumkeag,*	219,716 63	-	-	1,485 52	1,202 00	222,404 15
33	Nantucket Beach,	-	-	-	-	-	-
34	Natick & Cohituate,	12,263 25	-	338 36	50 00	338 40	12,990 01
35	Natick Electric,	-	-	-	-	-	-
36	Newton,	49,375 69	-	-	-	562 50	49,938 19
37	Newburyport & Amesbury,*	75,292 15	-	-	330 50	50 00	75,672 65
38	Northampton,	25,229 75	-	242 20	110 00	744 00	26,325 95
39	North End,	89 52	-	-	-	24 06	113 58
40	North Woburn,	20,535 95	76 19	-	225 02	50 00	20,887 16
41	Onset, ⁹	-	-	-	-	-	-
42	Pittsfield Electric,*	17,327 14	-	-	200 00	437 62	17,964 76
43	Plymouth & Kingston,*	21,786 85	-	-	-	1,920 85	23,707 70
44	Quincy, ¹⁰	-	2,362 25	-	-	-	2,362 25
45	Quincy & Boston,*	31,332 63	-	-	-	535 63	31,868 26
46	Somerville, ¹¹	-	9,180 00	-	-	-	9,180 00
47	Springfield,	215,721 84	-	-	1,075 61	5,554 09	222,351 54
48	Taunton,	40,921 62	-	-	-	-	40,921 62
49	Union,	153,514 76	-	-	799 82	970 99	155,285 57
50	West End,	5,889,179 98	13,401 40	-	15,863 67	50,539 42	5,968,984 47
51	Whitman,*	11,667 90	-	-	-	-	11,667 90
52	Whitinsville, ¹²	-	-	-	-	-	-
53	Winnisimmet, ¹³	-	3,000 00	-	-	-	3,000 00
54	Woronoco,	3,614 90	-	-	-	-	3,614 90
55	Worcester Consolidated,	271,060 95	-	-	1,473 47	1,401 94	273,936 36
56	Worcester, Leicester & Spencer,*	11,730 20	-	-	-	41 66	11,771 86 ¹⁴
	Totals,	\$8,742,042 47	\$39,282 29	\$1,348 91	\$31,029 48	\$87,420 21	\$8,901,123 36

¹ Used only for the transportation of freight.² Operated by the Lynn & Boston.³ Operations to April 30, 1891.⁴ Leased to and operated by the West End. No rental paid.⁵ Not operated after May 25, 1891, owing to the construction of sewers under its entire length of track.⁶ Not in operation previous to July 3, 1891, when purchased.⁷ Leased to and operated by the West End.⁸ Leased to and operated by the Lynn & Boston.⁹ Operated with electricity.² Operated by contractor with electricity, using the storage battery.⁴ Commenced operations July 3, 1891.⁶ Operations from May 1, 1891, when consolidation took effect.¹⁰ Leased to and operated by the Quincy & Boston.¹² Not in operation during the year.¹⁴ Operations from Aug. 18, 1891.

ABSTRACT OF STREET RAILWAY RETURNS — Continued.

STREET RAILWAYS.		EXPENSES FOR THE YEAR.						32.—Provender.
		26.—Repairs of Road-bed and Track.	27.—Repairs of Equipment.	28.—Repairs of Buildings.	29.—Renewal of Horses.	30.—Salaries, etc., General Office.	31.—Wages, etc., Employés.	
1	Albany Street Freight,	\$1,243 98	—	—	—	—	—	—
2	Attleborough, North Attlebor-	2,202 32	\$1,245 36	\$137 12	—	\$2,018 12	\$9,923 95	—
3	ough & Wrentham,	1,596 49	5,482 87	157 01	\$2,496 75	5,213 00	39,623 02	\$22,645 18
4	Brookton,	—	—	—	—	—	—	—
5	Beverly & Danvers,	—	—	—	—	—	—	—
6	Boston & Chelsea,	33 00	134 00	—	—	—	1,884 69	—
7	Boston & Revere Electric,	478 35	729 99	—	—	1,000 00	11,008 39	—
8	Black Rocks & Salisbury Beach,	—	260 77	—	—	—	1,168 89	543 74
9	Cottage City,	3,040 59	5,767 69	539 50	2,751 45	3,108 11	34,487 54	17,472 44
10	East Middlesex,	802 33	2,755 44	217 28	—	1,660 29	7,865 40	—
11	East Side,	—	—	—	—	—	—	—
12	East Weymouth, Onset Bay &	60 25	320 41	30 95	—	—	2,145 49	1,032 66
13	Point Independence,	967 09	2,410 85	91 65	—	2,693 54	15,840 21	5,366 64
14	Essex Electric,	1,927 47	1,967 20	61 30	26 57	2,550 00	10,808 07	5,880 05
15	Fitchburg,	173 50	1,430 07	185 26	70 00	680 00	7,685 11	4,792 40
16	Frammingham Union,	2,704 92	9,615 93	396 05	3,391 48	6,525 00	57,244 28	26,304 78
17	Globe,	840 06	2,273 92	81 16	600 00	1,871 96	15,246 00	7,253 66
18	Gloucester,	9,699 47	6,317 32	158 51	1,655 00	2,650 00	18,850 89	11,865 17
19	Haverhill & Groveland, . . .	417 94	3,250 37	86 19	785 00	1,400 00	14,150 71	8,687 37
20	Holyoke,	250 33	460 72	132 19	—	2,521 63	7,014 74	89 68
21	Hosac Valley,	91 00	199 59	91 11	—	319 00	1,416 73	954 19
22	Itull,	—	44 63	—	—	—	659 41	508 12
23	Leominster,	975 28	3,474 00	239 15	286 00	2,916 62	31,343 80	9,395 86
24	Lowell,	1,512 18	4,291 12	111 40	125 00	6,933 36	20,705 76	7,343 09
25	Lowell & Dracut,	1,697 10	4,721 48	567 16	1,300 00	3,270 80	37,091 70	13,742 46
26	Lowell & Suburban,	1,110 88	2,832 89	—	—	1,402 50	25,389 61	—
27	Lynn Belt,	—	—	—	—	—	—	—

26	Lynn & Boston,	27,395 42	44,520 62	1,899 77	15,264 00	15,695 71	231,866 03	84,056 42
27	Manet,	153 49	439 35	24 91	—	750 00	1,374 82	—
28	Malden & Melrose,	—	—	—	—	—	—	—
29	Marlborough,	377 07	477 89	—	—	176 45	4,424 59	—
30	Merrimack Valley,	2,672 96	3,886 86	—	115 26	2,700 00	32,027 99	13,653 35
31	Millford & Hopedale,	524 75	48 45	—	—	—	3,456 07	—
32	Naumkeag,	5,511 69	9,624 70	1,327 12	—	3,324 29	86,903 69	28,435 46
33	Nantucket Beach,	—	—	—	—	—	—	—
34	Natick & Cohituate,	1,460 00	—	—	17 00	1,550 00	3,852 25	2,375 60
35	Natick Electric,	—	—	—	—	—	—	—
36	Newton,	1,858 45	5,189 60	96 46	—	2,463 55	14,806 57	608 21
37	Newburyport & Amesbury,	2,407 48	4,148 95	126 38	—	—	27,264 85	12,447 84
38	Northampton,	801 76	2,852 46	375 45	766 25	999 96	7,458 55	5,409 78
39	North End,	—	—	—	—	—	—	—
40	North Woburn,	578 95	1,287 38	91 44	786 77	1,611 56	8,703 48	5,018 66
41	Onset,	—	—	—	—	—	—	—
42	Pittsfield Electric,	871 99	978 90	41 14	—	1,220 61	5,994 52	3,680 40
43	Plymouth & Kingston,	183 67	992 57	—	—	1,216 68	6,206 60	—
44	Quincy,	—	—	—	—	125 00	—	—
45	Quincy & Boston,	810 00	4,936 54	—	—	2,507 30	7,052 82	271 89
46	Somerville,	—	—	—	—	—	—	—
47	Springfield,	1,488 43	14,580 09	1,448 73	—	6,000 00	84,762 14	35,875 91
48	Taunton,	1,421 84	3,806 25	27 19	888 60	1,800 00	13,523 98	11,011 56
49	Union,	6,357 38	11,711 27	928 10	—	4,526 00	56,098 97	21,258 34
50	West End,	202,599 16	316,189 76	88,395 92	137,564 69	103,564 32	2,184,695 30	609,752 05
51	Whitman,	155 99	1,585 32	—	—	844 63	3,692 56	—
52	Whitinsville,	—	—	—	—	—	—	—
53	Winnisimmet,	—	—	—	—	—	—	—
54	Woronoco,	2 99	144 77	—	—	—	1,920 42	709 05
55	Worcester Consolidated,	5,229 56	20,381 20	2,938 45	7,288 98	12,975 99	94,184 14	51,175 38
56	Worcester, Leicester & Spencer,	—	204 37	—	—	120 00	2,347 21	—
Totals,		\$294,687 56	\$507,973 92	\$101,004 05	\$176,178 80	\$212,911 01	\$3,254,477 94	\$1,029,557 39

ABSTRACT OF STREET RAILWAY RETURNS — Continued.

STREET RAILWAYS.		EXPENSES FOR THE YEAR--Concluded.						
		33.—Taxes.	34.—Rents.	35.—Insurance.	36.—Injuries to Persons and Property.	37.—Other Expenses.	38.—Total Expenses.	39.—Percentage Expenses to Earnings.
1	Albany Street Freight,	\$73 70	—		—	\$20 01	\$1,337 69	—
2	Attleborough, North Attlebor-							
3	ough & Wrentham, .	194 05	—	\$1,075 00	\$173 50	11,022 71	30,998 13	81
4	Brockton,	2,752 38	—	1,451 48	1,067 74	2,755 83	85,241 75	77
5	Beverly & Danvers,	211 04	—	—	—	—	211 04	—
6	Boston & Chelsea,	—	—	—	—	—	—	—
7	Boston & Revere Electric, . .	266 70	—	—	—	2,469 62	4,788 01	72
8	Black Rocks & Salisbury Beach, .	1,334 47	\$188 50	653 61	375 00	7,122 38	23,190 69	65
9	Cottage City,	127 40	—	32 50	—	304 38	2,437 68	—
10	East Middlesex,	3,009 24	2,220 76	1,827 81	133 95	5,194 15	79,553 26	88
11	East Side,	652 26	27 42	283 12	1,387 06	6,450 55	22,101 15	105
12	East Wareham, Onset Bay &							
13	Point Independence,	85 15	—	87 00	—	346 09	4,108 00	—
14	Essex Electric,	795 70	—	520 83	261 13	7,249 92	36,197 56	144
15	Fitchburg,	983 01	—	567 65	3 75	2,612 38	27,387 45	83
16	Framingham Union,	856 87	—	228 00	102 75	1,576 66	17,780 62	91
17	Globe,	8,858 90	—	1,361 73	332 49	8,664 24	125,399 80	76
18	Gloucester,	535 50	—	214 69	46 23	5,272 91	34,236 12	83
19	Haverhill & Groveland, . . .	2,190 51	—	618 10	344 38	2,461 50	56,753 85	93
20	Holyoke,	600 24	—	814 24	419 00	3,460 86	34,071 92	83
21	Hoosac Valley,	114 77	—	593 49	527 00	9,026 50	20,731 05	81
22	Hull,	29 00	—	260 00	—	272 98	3,633 60	—
23	Leominster,	—	—	157 88	203 00	—	1,573 04	—
24	Lowell,	2,117 13	850 16	1,644 69	715 60	8,934 78	62,893 07	—
25	Lowell & Dracut,	1,373 32	730 96	1,839 72	1,595 36	8,135 35	54,696 62	—
26	Lowell & Suburban,	—	—	289 80	317 00	24,690 62	87,688 12	78
27	Lynn Belt,	694 48	—	1,125 25	565 00	10,488 03	43,608 64	78

26	Lynn & Boston,	11,064 08	25,800 42	4,441 83	5,291 61	54,516 06	521,811 97	88
27	Manet,	51 94	-	100 00	15 00	1,844 59	4,754 10	-
28	Malden & Melrose,	-	-	-	-	-	-	-
29	Marlborough,	729 53	-	98 00	-	2,449 71	8,733 24	-
30	Merrimack Valley,	2,344 55	-	1,150 00	-	4,961 31	63,512 28	72
31	Milford & Hopedale,	-	-	-	-	735 56	4,764 83	-
32	Naukeag,	6,380 16	565 26	2,861 76	749 95	16,365 62	162,049 70	73
33	Nantucket Beach,	-	-	138 00	-	274 86	10,169 99	-
34	Natick & Cohituate,	502 28	-	-	-	-	-	78
35	Natick Electric,	-	-	-	-	-	-	-
36	Newton,	387 48	-	544 50	262 28	11,692 55	37,904 65	76
37	Newburyport & Amesbury,	2,146 48	-	1,458 34	225 00	8,900 22	59,425 54	78
38	Northampton,	204 47	-	621 27	-	1,693 67	21,133 62	80
39	North End,	-	162 00	15 00	-	98 77	275 77	-
40	North Woburn,	1,398 36	75 77	280 08	-	1,324 65	21,157 10	101
41	Onset,	-	-	-	-	-	-	-
42	Pittsfield Electric,	304 40	-	639 73	-	2,412 82	16,144 51	90
43	Plymouth & Kingston,	514 97	-	527 55	10 00	5,297 08	14,949 12	63
44	Quincy,	549 75	-	-	-	8 10	682 85	-
45	Quincy & Boston,	673 55	8,603 02	992 50	1,378 73	3,822 00	31,048 35	97
46	Somerville,	-	-	-	-	-	-	-
47	Springfield,	9,264 47	-	4,901 71	3,571 03	17,476 43	179,368 94	81
48	Taunton,	1,085 15	-	507 75	-	2,446 59	36,518 91	89
49	Union,	4,558 51	-	1,454 07	1,863 11	14,632 04	123,387 79	79
50	West End,	245,734 63	12,358 75	16,157 50	148,592 42	637,551 92	4,703,136 42	79
51	Whitman,	580 00	-	21 34	118 42	3,733 29	10,731 55	-
52	Whitinsville,	-	-	-	-	-	-	-
53	Winnisimmet,	-	-	-	-	-	-	-
54	Woronoco,	7 60	-	30 00	-	-	2,814 83	-
55	Worcester Consolidated,	7,768 61	-	2,275 24	215 50	18,706 30	223,139 35	81
56	Worcester, Leicester & Spencer,	-	-	937 50	-	400 00	4,009 08	-
Totals,		\$324,106 79	\$51,883 02	\$55,800 26	\$170,862 99	\$942,859 62	\$7,122,293 35	80

RAILROAD COMMISSIONERS' REPORT.

[Jan.

ABSTRACT OF STREET RAILWAY RETURNS — Continued.

STREET RAILWAYS.		NET INCOME, INTEREST, DIVIDENDS, ETC.						
		40.—Net In- come.	41.—Inter- est Accrued.	42.—Divi- dends Declared.	43.—Per Cent.	44.—Balance for the Year.	45.—Surplus last Year.	46.—Surplus Sept. 30, 1891.
1	Albany Street Freight,	\$813 15d	—	—	—	\$843 15d	\$1,235 51d	\$2,078 66d
2	Attleborough, North Attleborough & Wrentham,	7,098 35	\$2,326 39	\$6,000 00	10	1,228 04d	3,512 17	2,284 13
3	Brockton,	25,420 94	6,940 43	15,000 00	10	3,480 51	16,727 62	20,208 13
4	Beverly & Danvers,	1,588 96	410 31	—	—	1,178 65	—	1,178 65
5	Boston & Chelsea,	7,260 00	—	7,260 00	6	—	—	—
6	Boston & Revere Electric,	1,908 99	1,532 29	—	—	326 70	919 16	1,245 86
7	Black Rocks & Salisbury Beach,	12,427 87	7,000 00	10,000 00	8	4,372 13d	16,166 75	11,594 62
8	Cottage City,	228 47	—	—	—	228 47	—	228 47
9	East Middlesex,	11,277 95	10,979 58	—	—	298 37	5,192 50	5,490 87
10	East Side,	964 27d	26 03	—	—	990 30d	640 74d	1,631 04d
11	East Wareham, Onset Bay & Point Independence,	1,476 29	—	480 00	4 ¹	996 29	1,530 78	2,527 07
12	Essex Electric,	11,030 76d	855 97	—	—	11,886 73d	—	11,886 73d
13	Fitchburg,	5,449 33	800 00	3,000 00	5	1,649 33	4,416 29 ¹	6,065 62
14	Framingham Union,	1,724 99	2,630 50	—	—	905 51d	5,663 16	4,757 65
15	Globe,	39,699 18	162 37	9,000 00	3	30,536 81	25,326 79	55,863 60
16	Gloucester,	6,851 86	3,000 00	—	—	3,851 86	1,538 28d	2,313 58
17	Haverhill & Groveland,	4,287 62	33 02	5,760 00	4	1,505 40d	1,000 73	504 67d
18	Holyoke,	6,964 79	519 44	3,000 00	6 ²	3,415 35	10,914 24	14,329 59
19	Hoosac Valley,	4,910 85	4,681 65	—	—	229 20	1,067 94 ⁷	1,297 14
20	Hull,	1,090 75	—	—	—	1,090 75	—	1,090 75
21	Leominster,	157 46	—	—	—	157 46	—	157 46
22	Lowell,	254 11	3,017 09	5,907 00	3	8,669 98d	34,163 26 ¹⁴	25,493 28
23	Lowell & Dracut,	7,517 14d	3,966 08	6,000 00	6	17,483 22d	22,400 84d	23,660 78
24	Lowell & Suburban,	21,269 81	3,701 47	—	—	20,568 34	3,092 44	9,357 84
25	Lynn Belt,	12,436 25	4,471 42	4,995 00	5	2,989 83	6,368 01	8,228 31
26	Lynn & Boston,	72,009 93	25,879 28	40,000 00	8 ³	6,130 65	83,097 66	89,228 31
27	Manet,	2,527 15	—	—	—	2,527 15	1,892 44	4,419 59
28	Malden & Melrose,	—	—	—	—	—	—	—
29	Marlborough,	2,855 73d	3,000 00	—	—	5,855 73d	2,763 80	3,091 93d
30	Merrimack Valley,	21,175 18	1,175 18	—	—	23,000 00	17,008 81	40,008 81
31	Milford & Hopdale,	326 83d	—	—	—	326 83d	—	326 83d
32	Naumkeag,	60,354 45	43,957 40	—	—	16,397 05	5,083 61	21,480 66
33	Nantucket Beach,	—	—	—	—	—	—	—

34	Natick & Cochituate,	.	.	.	.	.	2,820 02	-	1,500 00	6	1,320 02	15,780 53	17,100 55
35	Natick Electric,	.	.	.	.	.	-	-	-	-	5,078 57	2,480 29 ^a	7,558 86
36	Newton,	.	.	.	.	.	12,033 54	6,954 97	-	-	771 83	8,029 47	8,801 30
37	Newburyport & Amesbury,	.	.	.	.	.	16,247 11	15,475 28	-	-	3,451 87	11,734 62 ^d	8,282 75 ^d
38	Northampton,	.	.	.	.	.	5,142 33	1,690 46	-	-	162 19 ^d	1,025 14 ^d	162 19 ^d
39	North End,	.	.	.	.	.	269 94 ^d	-	-	-	2,095 72 ^d	-	3,129 86 ^d
40	North Woburn,	.	.	.	.	.	-	1,825 78	-	-	-	-	-
41	Onset,	.	.	.	.	.	-	-	-	-	1,820 25	626 00	2,446 25
42	Pittsfield Electric,	.	.	.	.	.	1,820 25	-	1,750 00	5	4,360 84	11,532 27 ^d	7,171 43 ^d
43	Plymouth & Kingston,	.	.	.	.	.	8,758 58	2,647 74	1,674 00	4 ¹	5 40	1,036 78 ^d	1,031 38 ^d
44	Quincy,	.	.	.	.	.	1,679 40	-	-	-	195 32 ^d	6,404 15 ⁹	6,208 83
45	Quincy & Boston,	.	.	.	.	.	819 91	1,015 23	-	6	-	-	-
46	Somerville,	.	.	.	.	.	9,180 00	-	9,180 60	8 ¹	6,435 10	4,289 57 ¹⁰	10,724 67
47	Springfield,	.	.	.	.	.	42,982 60	4,547 50	32,000 00	-	2,045 33	6,916 05 ¹¹	8,961 38
48	Taunton,	.	.	.	.	.	4,402 71	2,357 38	-	7	6,425 93	14,070 43 ¹²	20,496 36
49	Union,	.	.	.	.	.	31,897 78	7,280 35	18,191 50	-	89,991 37	124,669 37 ¹³	214,660 74
50	West End,	.	.	.	.	.	1,265,848 05	287,559 18	888,317 50	-	936 35	-	936 35
51	Whitman,	.	.	.	.	.	936 35	-	-	-	-	-	-
52	Whitinsville,	.	.	.	.	.	-	-	-	6	-	123 35	123 35
53	Winnisimmet,	.	.	.	.	.	3,000 00	-	3,000 00	-	800 07	800 07	800 07
54	Woronoco,	.	.	.	.	.	800 07	-	28,000 00	8	5,600 01	13,209 03	18,809 04
55	Worcester Consolidated,	.	.	.	.	.	50,797 01	17,197 00	-	-	7,762 78	-	7,762 78
56	Worcester, Leicester & Spencer,	.	.	.	.	.	7,762 78	-	-	-	-	-	-
	Totals,	.	.	.	.	.	\$1,778,830 01	\$479,676 77	\$1,100,015 00	-	\$199,138 24	\$408,845 44	\$607,983 68

1	On \$12,000 capital stock.	10	Deducted : Construction depreciation,	13	Surplus at commencement of the year,	\$355,538 28
2	On \$50,000 capital stock.		Horse equipment,	Add : Old account reclaimed,	54 00	
3	On \$500,000 capital stock.		Car equipment,		\$355,612 28	
4	On \$400,000 capital stock.					
5	Deducted for depreciation, \$225.60.	11	Deducted : Dividend, \$4,000.	Deduct : Illegally issued So. Boston	\$2,500 00	
6	Deducted : Depreciation, horses,	12	Deducted : Acushnet Street Railway	R. R. stock redeemed,	17,182 80	
7	coupons, \$790.00 = \$1,463.50.		bulls paid,	Old track taken up,		
8	Deducted : Horses, \$5,038.75; equipment, \$1,356.55		Sundry accounts,	Excess cost of 8.18 miles		
9	= \$6,378.30.		Horse account reduced,	of track rebuilt over		
a	Added : Increase in materials on hand, \$1,118.25.			amount allowed to be	70,726 15	
	Deducted : Loss on sale of two cars, \$500.			capitalized,		
				Depreciation in car equip-	140,533 96	
				ment,	230,942 91	
					\$124,009 37	

* Eight per cent. on preferred stock,	\$512,000 00
Ten per cent. on common stock,	376,317 50
	\$888,317 50
Deficit,	

ABSTRACT OF STREET RAILWAY RETURNS — Continued.

	STREET RAILWAYS.	EQUIPMENT.				LENGTH OF ROAD.		
		47. — Cars.	48. — Other Vehicles.	49. — Horses.	50. — Harnesses.	51. — Main Line.	52. Sidings.	53. — Total Length.
1	Albany Street Freight,	—	—	—	—	.856	.076	.932
2	Attleborough, North Attlebor-							
3	ough & Wrentham, . . .	5	—	—	—	6.500	.360	6.860
4	Beverly & Danvers, . . .	47	—	232	42	16.477	1.206	17.683
5	Boston & Chelsea, . . .	—	—	—	—	3.090	.120	3.210
6	Boston & Revere Electric, . .	—	—	—	—	4.116	.038	4.154
7	Black Rocks & Salisbury Beach, .	14	—	—	—	3.800	.430	4.230
8	Cottage City, . . .	36	—	80	35	21.000	.400	21.400
9	East Middlesex, . . .	4	—	5	8	1.880	.120	2.000
10	East Side, . . .	56	3	223	51	15.790	1.810	17.600
11	East Wareham, Onset Bay & Point Independence, . . .	2	—	—	—	6.400	.200	6.600
12	Essex Electric, . . .	14	1	11	11	2.014	.765	2.779
13	Fitchburg, . . .	20	2	28	16	4.900	.430	5.330
14	Framingham Union, . . .	14	1	55	25	6.297	.392	6.689
15	Globe, . . .	16	—	40	19	6.912	.441	7.353
16	Gloucester, . . .	68	5	300	90	16.773	.609	17.382
17	Haverhill & Groveland, . . .	18	—	3	2	8.130	.470	8.600
18	Holyoke, . . .	39	4	94	51	13.486	1.498	14.984
19	Hoosac Valley, . . .	24	1	5	15	5.696	.968	6.664
20	Hull, . . .	11	1	5	14	5.953	.279	6.232
21	Leominster, . . .	8	—	35	11	2.000	.050	2.050
22	Lowell, . . .	2	—	14	9	1.500	.440	1.940
23	Lowell & Dracut, . . .	55	2	210	53	12.529	.942	13.471
24	Lowell & Suburban, . . .	50	—	115	33	12.738	.933	13.671
25	Lynn Belt, . . .	105	2	347	93	25.267	1.875	27.142
		20	—	3	3	9.680	.740	10.420

	251	3	895	263	52,310	3,607	55,917
26 Lynn & Boston,	251	3	895	263	52,310	3,607	55,917
27 Manet,	6	—	—	—	3,600	.150	3,750
28 Malden & Melrose,	—	—	—	—	6,287	.473	6,760
29 Marlborough,	6	—	—	—	2,939	.383	3,322
30 Merrimack Valley,	48	4	125	15	13,500	1,500	15,000
31 Milford & Hopdale,	6	—	—	—	6,500	—	6,500
32 Naumkeag,	112	23	369	170	33,360	4,544	37,904
33 Nantucket Beach,	—	—	—	—	—	—	—
34 Natick & Cohituate,	7	4	21	5	3,000	.200	3,200
35 Natick Electric,	—	—	—	—	—	—	—
36 Newton,	21	3	2	6	5,480	.600	6,080
37 Newburyport & Amesbury,	30	8	14	13	18,046	1,683	19,729
38 Northampton,	11	2	62	15	3,200	.200	3,400
39 North End,	1	—	4	2	.635	.038	.673
40 North Woburn,	12	2	51	12	7,340	.210	7,550
41 Onset,	6	1	1	1	1,750	.125	1,875
42 Pittsfield Electric,	9	4	4	10	3,000	.200	3,200
43 Plymouth & Kingston,	8	—	—	1	6,250	.250	6,500
44 Quincy,	—	—	—	—	4,260	.260	4,520
45 Quincy & Boston,	13	—	1	—	3,300	.114	3,414
46 Somerville,	—	—	75	—	4,879	.526	5,405
47 Springfield,	98	7	94	50	20,750	.650	21,400
48 Taunton,	23	—	220	24	8,093	1,963	10,056
49 Union,	74	—	6,796	70	14,513	1,614	16,127
50 West End,	2,131	487	—	2,553	220,240	24,230	244,470
51 Whitman,	2	—	—	—	3,400	.100	3,500
52 Whitinsville,	—	—	—	—	1,560	.090	1,650
53 Wimsimmet,	—	—	30	—	1,883	.132	2,015
54 Woronoco,	5	—	457	4	1,500	.020	1,520
55 Worcester Consolidated,	91	10	—	86	21,110	1,818	22,928
56 Worcester, Leicester & Spencer,	6	—	—	—	13,000	—	13,000
Totals, ¹	3,494	577	10,640	3,494	672,452	59,272	731,724

¹ Not including the Lowell, the Lowell & Draeut, and the Onset.

ABSTRACT OF STREET RAILWAY RETURNS — Continued.

	STREET RAILWAYS.	MILEAGE, ETC.				ACCIDENTS.	
		54. — Miles run.	55. — Passengers Carried.	56. — Round Trips.	57. — Average No. of Passengers per Round Trip.	58. — Persons Employed.	59. — Fatal. 60. — Injured.
1	Albany Street Freight, . . .	—	—	—	—	—	—
2	Attleborough, North Attleborough & Wrentham, . . .	180,037	766,586	13,849	55	25	4
3	Brockton, . . .	382,522	2,320,520	44,363	53	80	2
4	Beverly & Danvers, . . .	—	—	—	—	—	—
5	Boston & Chelsea, . . .	—	—	—	—	—	—
6	Boston & Revere Electric, . . .	16,950	133,940	4,557	29	10	3
7	Black Rocks & Salisbury B'h, . . .	110,000	360,090	8,640	42	25	1
8	Cottage City, . . .	26,476	52,382	4,619	—	10	—
9	East Middlesex, . . .	298,944	1,587,913	30,346	52	67	—
10	East Side, . . .	99,510	438,979	20,035	22	13	3
11	East Wareham, Onset Bay & Point Independence, . . .	7,392	42,214	1,887	—	8	—
12	Essex Electric, . . .	92,802	482,070	15,467	32	40	4
13	Fitchburg, . . .	130,454	522,531	26,654	20	24	—
14	Framingham Union, . . .	70,384	328,100	12,792	26	18	—
15	Globe, . . .	543,619	3,306,655	111,395	30	122	2
16	Gloucester, . . .	140,981	786,593	21,811	36	44	1
17	Haverhill & Groveland, . . .	174,294	978,551	27,300	36	37	4
18	Holyoke, . . .	132,690	843,244	29,230	29	30	3
19	Hosac Valley, . . .	109,188	460,363	9,099	51	15	1
20	Hull, . . .	7,392	94,487	3,696	—	18	—
21	Leominster, . . .	5,421	32,594	1,807	—	7	—
22	Lowell, . . .	316,506	1,236,101	39,788	—	115	2
23	Lowell & Dracut, . . .	268,252	899,736	44,894	—	113	7
24	Lowell & Suburban, . . .	426,175	2,178,654	60,775	36	215	9
25	Lynn Belt, . . .	275,378	1,125,884	43,290	26	56	20

26	Lynn & Boston, . . .	1,929,523	11,575,368	237,193	50	437	2	17
27	Manet, . . .	16,862	75,653	2,342	-	7	-	-
28	Malden & Melrose, . . .	-	-	-	-	-	-	-
29	Marlborough, . . .	39,520	124,321	7,904	-	18	-	-
30	Merrimack Valley, . . .	293,400	1,728,630	70,500	21	60	-	6
31	Millford & Hopedale, . . .	17,264	84,917	3,084	-	15	-	-
32	Naumkeag, . . .	634,336	4,301,279	124,756	34	170	-	15
33	Nantucket Beach, . . .	-	-	-	-	-	-	-
34	Natick & Cohituate, . . .	43,302	208,219	7,217	29	8	-	-
35	Natick Electric, . . .	-	-	-	-	-	-	-
36	Newton, . . .	186,543	1,008,806	17,051	59	27	1	3
37	Newburyport & Amesbury, . . .	285,152	1,494,293	24,501	61	57	-	8
38	Northampton, . . .	82,254	367,760	12,853	28	18	-	-
39	North End, . . .	1,373	2,984	1,081	-	1	-	-
40	North Woburn, . . .	106,534	405,663	9,351	43	18	-	-
41	Onset, . . .	-	-	-	-	-	-	-
42	Pittsfield Electric, . . .	51,655	329,635	10,034	33	12	-	1
43	Plymouth & Kingston, . . .	85,595	438,995	10,514	42	7	-	1
44	Quincy, . . .	-	-	-	-	-	-	-
45	Quincy & Boston, . . .	115,806	647,202	25,692	25	16	1	-
46	Somerville, . . .	-	-	-	-	-	-	-
47	Springfield, . . .	758,608	4,391,251	138,694	31	139	-	14
48	Taunton, . . .	191,260	831,927	43,964	19	95	-	-
49	Union, . . .	556,763	3,305,318	121,356	27	121	-	8
50	West End, . . .	17,462,572	119,264,401	2,328,274	51	3,885	20	261
51	Whitman, . . .	43,945	246,721	8,788	-	7	-	-
52	Whitinsville, . . .	-	-	-	-	-	-	-
53	Winnisimmet, . . .	-	-	-	-	-	-	-
54	Woronoco, . . .	15,879	72,298	5,293	-	12	-	-
55	Worcester Consolidated, . . .	908,639	6,071,948	170,237	36	187	1	4
56	Worcester, Leicester & Spencer, . . .	28,014	135,413	1,482	-	45	-	5
Totals, . . .		27,670,166	176,090,189	3,958,455	44	6,449	29	409

COMPARATIVE STATEMENTS FROM STREET RAILWAY RETURNS.

	STREET RAILWAYS.	PER MILE OF ROAD OWNED.			PER MILE OF ROAD OPERATED.			
		61. — Capital Stock Paid In.	62. — Net Debt.	63. — Cost of Construction.	64. — Cost of Equipment	65. — Repairs of Road-bed and Track.	66. — Repairs of Equipment.	67. — Renewals of Horses.
1	Albany Street Freight,	—	—	—	—	—	—	—
2	ough & Wrentham,	\$9,230 77	\$10,049 28	\$10,434 43	\$7,843 00	\$338 82	\$191 59	—
3	Brockton,	9,101 94	12,433 25	15,044 43	4,706 09	96 88	332 70	\$151 50
4	Beverly & Danvers,	—	—	—	—	—	—	—
5	Boston & Chelsea,	29,397 47	—	29,397 47	—	—	—	—
6	Boston & Revere Electric, . .	13,157 90	8,976 21	18,561 54	2,610 47	7 90	35 26	—
7	Black Rocks & Salisbury Beach,	5,952 38	6,115 91	9,267 13	2,116 37	22 78	31 54	—
8	Cottage City,	—	—	—	—	—	—	—
9	East Middlesex,	12,666 24	11,672 17	15,283 77	4,348 74	147 24	279 31	133 21
10	East Side,	7,031 25	11,883 98	12,617 18	5,371 86	125 36	430 54	—
11	East Wareham, Onset Bay & Point Independence,	—	—	—	—	—	—	—
12	Essex Electric,	10,204 08	28,429 74	13,363 33	16,636 97	197 37	492 01	—
13	Fitchburg,	9,528 35	4,666 11	11,010 07	3,165 66	306 09	312 40	4 22
14	Framingham Union,	8,683 08	7,310 29	12,309 58	2,826 27	25 11	206 96	10 13
15	Globe,	17,885 89	—	11,987 84	4,057 03	161 27	573 30	202 20
16	Gloucester,	22,140 22	5,570 43	13,008 04	11,866 87	103 33	279 69	73 80
17	Haverhill & Groveland, . . .	10,674 57	212 36	6,074 81	3,056 64	719 01	468 30	122 68
18	Holyoke,	26,334 26	1,442 41	15,485 09	9,913 24	73 37	570 64	137 82
19	Hoosac Valley,	8,399 13	12,867 84	18,112 32	2,154 67	42 05	77 39	—
20	Hull,	—	—	—	—	—	—	—
21	Leominster,	—	—	—	—	—	—	—
22	Lowell,	—	—	—	—	—	—	—
23	Lowell & Dracut,	—	—	—	—	—	—	—
24	Lowell & Suburban,	11,873 19	10,159 48	11,969 67	7,314 41	67 17	186 86	51 45
25	Lynn Belt,	19,137 40	7,913 42	13,161 73	9,653 72	113 35	289 07	—

		11,470 09	8,978 61	11,537 82	5,756 26	440 16	715 31	245 24
26	Lynn & Boston,							
27	Manet,							
28	Malden & Melrose,							
29	Marlborough,							
30	Merrimack Valley,	5,925 92	31,928 63	26,342 93	10,819 28	198 00	287 92	8 54
31	Milford & Hopdale,		24,252 23	18,928 39	9,901 65	165 22	288 51	
32	Naumkeag,	7,494 00						
33	Nantucket Beach,	8,333 33		7,183 33	2,472 50	486 67		5 67
34	Natick & Cohituate,							
35	Natick Electric,							
36	Newton,	18,248 18	23,456 59	27,768 96	11,511 30	339 13	947 01	
37	Newburyport & Amesbury,	4,432 13	16,953 15	15,510 05	4,559 51	133 38	229 86	
38	Northampton,	15,625 00	9,655 70	11,250 00	4,778 13	250 55	891 39	239 45
39	North End,							
40	North Woburn,	13,623 98	3,801 32	12,056 24	2,700 30	74 23	165 05	100 87
41	Onset,							
42	Pittsfield Electric,	13,333 34		8,602 72	4,088 74	290 66	326 30	
43	Plymouth & Kingston,	5,600 00	11,040 37	10,901 01	1,407 63	29 38	48 47	
44	Quincy,	8,732 39		6,654 42				
45	Quincy & Boston,	15,151 52	7,079 40	11,810 10	4,345 55	107 14	652 98	
46	Somerville,	31,358 90		31,358 90				
47	Springfield,	28,330 12	4,826 37	17,594 08	9,118 57	71 73	702 66	
48	Taunton,	12,356 36	5,196 20	11,096 15	4,402 04	175 67	470 25	109 78
49	Union,	17,914 97	9,020 07	15,842 25	7,546 26	438 05	806 95	
50	West End,	61,520 84	15,954 95	25,049 92	21,723 97	861 25	1,344 13	584 79
51	Whitman,							
52	Whitinsville,							
53	Winnisimmet,	26,544 91		26,544 91				
54	Woronoco,							
55	Worcester Consolidated,	16,579 82	17,582 88	19,810 30	6,930 13	247 73	965 48	345 29
56	Worcester, Leicester & Spencer,							
Averages,		\$29,098 14	\$11,819 42	\$17,930 96	\$11,587 24	\$438 14	\$755 75	\$261 57

COMPARATIVE STATEMENTS FROM STREET RAILWAY RETURNS — Continued.

		GROSS INCOME.				EXPENSES.		
		STREET RAILWAYS.	68. — Per Mile Operated.	69. — Per Round Trip.	70. — Per Mile Run.	71. — Per Passenger Carried.	72. — Per Mile Operated.	73. — Per Round Trip.
1	Albany Street Freight,		—	—	—	—	—	—
2	Attleborough, North Attleborough & Wrentham,		\$5,860 99	\$2 71	\$0.2116	\$0.0496	\$4,768 94	\$2 21
3	Brockton,		6,714 97	2 51	.2889	.0477	5,172 43	1 94
4	Beverly & Danvers,		—	—	—	—	—	—
5	Boston & Chelsea,		—	—	—	—	—	—
6	Boston & Revere Electric,		1,762 37	1 47	.3939	.0500	1,260 00	1 05
7	Black Rocks & Salisbury Beach,		1,696 12	4 12	.3238	.0989	1,104 31	2 68
8	Cottage City,		—	—	—	—	—	—
9	East Middlesex,		4,398 60	2 99	.3038	.0572	3,852 45	2 62
10	East Side,		3,302 61	1 06	.2114	.0481	3,453 30	1 11
11	East Wareham, Onset Bay & Point Independence,		—	—	—	—	—	—
12	Essex Electric,		5,136 08	1 67	.2706	.0522	7,387 26	2 41
13	Fitchburg,		5,214 67	1 23	.2517	.0628	4,349 29	1 03
14	Frammingham Union,		2,822 81	1 53	.2786	.0595	2,573 17	1 39
15	Globe,		9,843 14	1 50	.3035	.0499	7,476 29	1 14
16	Gloucester,		5,053 87	1 88	.2914	.0522	4,211 08	1 57
17	Haverhill & Groveland,		4,524 94	2 24	.3509	.0624	4,207 10	2 09
18	Holyoke,		7,204 47	1 40	.3092	.0486	5,981 72	1 16
19	Hoosac Valley,		4,307 39	2 85	.2352	.0557	3,482 46	2 30
20	Hull,		—	—	—	—	—	—
21	Leominster,		—	—	—	—	—	—
22	Lowell,		—	—	—	—	—	—
23	Lowell & Dracut,		—	—	—	—	—	—
24	Lowell & Suburban,		4,430 99	1 84	.2627	.0513	3,470 46	1 45
25	Lynn Belt,		5,720 91	1 29	.2040	.0498	4,449 86	1 00

COMPARATIVE STATEMENTS OF STREET RAILWAY RETURNS — Concluded.

STREET RAILWAYS.		EXPENSES — Concluded.		NET INCOME.			
		74. — Per Mile Run.	75.—Per Passenger Carried.	76. — Per Mile Operated.	77.— Per Round Trip.	78.— Per Mile Run.	79.—Per Passenger Carried.
1	Albany Street Freight.	—	—	—	—	—	—
2	Attleborough, North Attleborough & Wrentham.	\$0.1722	\$0.0404	\$1,092 05	\$0.50	\$0.0394	\$0.0092
3	Brockton.	.9225	.0367	1,542 54	.57	.0664	.0110
4	Beverly & Danvers.	—	—	—	—	—	—
5	Boston & Chelsea.	—	—	—	—	—	—
6	Boston & Revere Electric.	.2816	.0357	502 37	.42	.1123	.0143
7	Black Rocks & Salisbury Beach.	.2109	.0644	591 81	1.44	.1129	.0345
8	Cottage City.	—	—	—	—	—	—
9	East Middlesex.	.2661	.0501	546 15	.37	.0377	.0071
10	East Side.	.2210	.0503	150 66d	.05d	.0096d	.0022d
11	East Wareham, Onset Bay & Point Independence.	—	—	—	—	—	—
12	Essex Electric.	.3892	.0751	2,251 18d	.74d	.1186d	.0229d
13	Fitchburg.	.2099	.0524	865 38	.20	.0418	.0104
14	Frammingham Union.	.2540	.0542	249 64	.14	.0246	.0053
15	Globe.	.2305	.0379	2,366 85	.36	.0730	.0120
16	Gloucester.	.2428	.0435	842 79	.31	.0486	.0087
17	Haverhill & Groveland.	.3262	.0580	317 84	.15	.0247	.0044
18	Holyoke.	.2568	.0404	1,222 75	.24	.0524	.0082
19	Hoosac Valley.	.1901	.0451	824 93	.55	.0451	.0106
20	Hull.	—	—	—	—	—	—
21	Leominster.	—	—	—	—	—	—
22	Lowell.	—	—	—	—	—	—
23	Lowell & Dracut.	—	—	—	—	—	—
24	Lowell & Suburban.	.2058	.0402	960 53	.39	.0569	.0111
25	Lynn Belt.	.1586	.0387	1,271 05	.29	.0454	.0111
26	Lynn & Boston.	.2704	.0451	1,156 96	.31	.0373	.0062

TABULATED STATEMENT

COMPILED FROM

RETURNS OF RAILROADS.

RAILROADS AND BRANCHES. (BRANCHES IN ITALICS.)	WHERE LOCATED.		LENGTH.		DOUBLE TRACK.		SIDINGS.		7.—Total length computed as single track.
	From.	To.	1.—Total.	2.—In Mass.	3.—In Mass.	4.—Out of Mass.	5.—In Mass.	6.—Out of Mass.	
ATTLEBOROUGH BRANCH. (See <i>Old Colony</i>).	—	—	—	—	—	—	—	—	—
BERKSHIRE. (See <i>Housatonic</i>).	—	—	—	—	—	—	—	—	—
BOSTON & ALBANY.	Boston.	Albany, N. Y.,	201.650	162.350	181.310*	39.300	189.470	34.240	765.920
<i>Athol.</i>	Springfield.	Athol.	45.260	45.260	—	—	—	—	—
<i>Grand Junction.</i>	Cottage Farm.	East Boston.	9.450	9.450	5.110	—	—	—	—
<i>Newton Lower Falls.</i>	Riverside Jct.	Newton L. Falls.	1.100	1.100	—	—	—	—	—
<i>Newton Highlands.</i>	Beacon St., Boston.	—	—	—	—	—	—	—	—
<i>Saxtonville.</i>	Natick.	Riverside Jct.	9.930	9.930	9.890	—	—	—	—
<i>Milford.</i>	S. Framingham.	Saxtonville.	3.700	3.700	—	—	—	—	—
<i>Millbury.</i>	Millbury Jct.	Milford.	12.	12.	—	—	—	—	—
<i>Spencer.</i>	Spencer.	Millbury Village.	3.	3.	—	—	—	—	—
<i>Chatham & Hudson.</i>	Chatham, N. Y.	B. & A. R.R.	2.180	2.180	—	—	—	—	—
North Brookfield.	E. Brookfield.	Hudson, N. Y.	17.330	—	—	1.	—	—	—
Pittsfield & North Adams.	Pittsfield.	No. Brookfield.	4.160	4.160	—	—	.490	—	4.650
Prov Webster & Springfield.	North Webster.	North Adams.	18.550	18.550	—	—	5.930	—	24.480
<i>Webster Mills.</i>	Webster Mills.	Auburn Station.	11.020	11.020	—	—	1.740	—	13.930
Ware River.	Palmer.	East Webster.	1.170	1.170	—	—	—	—	—
BOSTON & LOWELL. (See <i>Boston & Maine</i>).	—	Winchendon.	49.350	49.350	—	—	6.050	—	55.400
BOSTON & MAINE.	Boston.	Portland, Me.	115.500	—	—	—	—	—	—
<i>Conway Junction.</i>	Boston.	State Line, N.H.	41.450	—	70.040	38.980	142.450	52.480	628.660
<i>Malden.</i>	N. H.	N. Conway, N.H.	72.860	—	—	—	—	—	—
<i>Methuen.</i>	Malden Jct.	Methford.	2.	2.	—	—	—	—	—
<i>Great Falls.</i>	Lawrence.	Methuen (State Line, N.H.).	3.750	3.750	1.	—	—	—	—
<i>East Boston.</i>	Rollinsf'd, N.H.	Gt. Falls, N. H.	2.750	—	—	—	—	—	—
<i>Charlestown.</i>	Revere.	East Boston.	3.470	3.470	1.560	—	—	—	—
	E. Somerville.	Charlestown.	1.090	1.090	1.090	—	—	—	—

Saugus, . . .	West Lynn, . . .	9.550	3.720	—	—	—	—	—	—
Swampscott, . .	Marblehead, . .	3.960	—	—	—	—	—	—	—
Marblehead, . .	Marblehead, . .	3.520	—	—	—	—	—	—	—
Lawrence, . . .	Lawrence, . . .	19.890	1.640	—	—	—	—	—	—
South Reading, .	Wakefield Jct., .	8.120	—	—	—	—	—	—	—
Gloucester, . . .	Rockport, . . .	16.940	—	—	—	—	—	—	—
Essex, . . .	Essex, . . .	6. . .	—	—	—	—	—	—	—
Asbury Grove, .	Asbury Grove, .	1.060	—	—	—	—	—	—	—
Salisbury, . . .	Amesbury, . . .	3.790	—	—	—	—	—	—	—
Danvers, . . .	Danvers, . . .	9.259	—	—	—	—	—	—	—
Lowell & Andover, .	Lowell Jct., . .	8.730	8.730	—	—	—	—	—	—
Branch to Old Colony Railroad, . . .	In Lowell, . . .	1.150	—	—	—	—	—	—	—
Branch to Boston & Lowell Railroad, . . .	In Lowell, . . .	.220	—	—	—	—	—	—	—
Newburyport, . .	Newburyport, . .	26.979	—	—	—	—	—	—	—
West Amesbury Branch, .	Danvers, . . .	2.130	—	—	—	—	—	—	—
Worcester, Nashua & Rochester, . . .	Newton, N. H., .	4.450	—	—	—	—	—	—	—
Chelsea Beach, . .	Rochester, N. H., .	94.480	18.130	—	—	—	—	—	—
Newburyport City, .	Saugus River J., .	3.340	2.490	—	—	—	—	—	—
Boston & Lowell, .	Wharves, . . .	2.080	.150	—	—	—	—	—	—
Lexington & Arlington, .	Lowell, . . .	26.750	26.750	—	—	—	—	—	—
Stoneham, . . .	Lexington, . . .	9.250	9.250	—	—	—	—	—	—
Woburn, . . .	Stoneham, . . .	2.500	—	—	—	—	—	—	—
Mystic, . . .	N. Woburn Jct., .	6.200	6.200	—	—	—	—	—	—
Lawrence, . . .	Mystic Wharves, .	2.250	—	—	—	—	—	—	—
Middlesex Central, .	In Wilmington, .	3.210	—	—	—	—	—	—	—
Salmon & Lowell, .	Concord, . . .	11.080	—	—	—	—	—	—	—
Lowell & Lawrence, .	Peabody, . . .	16.800	—	—	—	—	—	—	—
Bedford & Billerica, .	S. Lawrence, . .	12.420	—	—	—	—	—	—	—
Horn Pond Branch, .	Billerica, . . .	7.630	—	—	—	—	—	—	—
Nashua and Lowell, .	Horn Pond, . . .	.663	—	—	—	—	—	—	—
Stony Brook, . . .	Nashua, N. H., .	14.500	9.250	5.250	—	—	—	—	—
Central Massachusetts, .	Ayer, . . .	13.160	—	—	—	—	—	—	—
	Northampton, .	98.770	—	—	—	—	—	—	—

* Includes 9.49 miles third track and 9.47 miles fourth track.

Vermont & Massachusetts, <i>Turner's Falls</i> , . . .	Fitchburg, Greenfield, North Grafton, . .	Greenfield, Turner's Falls, Milford, . . .	56. 2,800 16,500	56. 2,800 16,500	56.	— — —	30,190 — 2,750	— — —	144,990 — 19,250
GRAFTON & UPTON, . . .	—	—	—	—	—	—	—	—	—
HOLYOKE & WESTFIELD. (See <i>N. Y. & N. H. & H'dford</i>), . .	—	—	—	—	—	—	—	—	—
HORN POND BRANCH. (See <i>Boston & Maine</i>), . . .	—	—	—	—	—	—	—	—	—
HOUSATONIC (Ct.), . . .	—	—	—	—	—	—	—	—	—
Berkshire, . . .	W. Stockbridge,	State Line of Ct.,	21,030	21,030	—	—	4,490	—	25,520
Stockbridge and Pittsfield, . .	Vanduseenville,	Pittsfield, . .	22,930	22,930	—	—	4,990	—	27,920
West Stockbridge, . . .	W. Stockbridge,	State Line, N. Y.,	2,640	2,640	—	—	2,380	—	5,020
LOWELL & ANDOVER. (See <i>Boston & Maine</i>), . . .	—	—	—	—	—	—	—	—	—
MILFORD, FRANKLIN & PROV. (See <i>N. Y. & N. E.</i>), . . .	—	—	—	—	—	—	—	—	—
MILFORD & WOONSOCKET. (See <i>N. Y. & N. E.</i>), . . .	—	—	—	—	—	—	—	—	—
NANTASKET BEACH. (See <i>Old Colony</i>), . . .	—	—	—	—	—	—	—	—	—
NASHUA, ACTON & BOSTON (op- erated by <i>Concord & Mon- treal, N. H.</i>), . . .	Acton,	Nashua, N. H., .	20,210	15,460	—	—	.850	1,680	22,740
NASHUA & LOWELL. (See <i>Boston & Maine</i>), . . .	—	—	—	—	—	—	—	—	—
NEWBURYPORT. (See <i>Boston & Maine</i>), . . .	—	—	—	—	—	—	—	—	—
NEWBURYPORT CITY. (See <i>Boston & Maine</i>), . . .	—	—	—	—	—	—	—	—	—
NEW LONDON NORTHERN (op- erated by <i>Cons. R. R. Co. of Vt.</i>), . . .	New London, Ct.,	Brattleboro', Vt.,	121.	54.	—	—	13,600	25,300	159,900

* Includes 1.66 miles of third track.

RAILROADS AND BRANCHES. (BRANCHES IN ITALICS.) (Continued.)	WHERE LOCATED.		LENGTH.		DOUBLE TRACK.		SIDINGS.		7.—Total length com- puted as single track.
	From.	To.	1.—Total.	2.—In Mass.	3.—In Mass.	4.—Out of Mass.	5.—In Mass.	6.—Out of Mass.	
NEW YORK & NEW ENGLAND, { <i>Providence Division,</i> <i>Woonsocket Division,</i> <i>Southbridge,</i> <i>Dedham,</i>	Boston,	Hopewell Jet., N. Y.,	214.980	52.050	52.050	57.170	50.510	98.310	617.970
	Hopewell Jet.,	Fishkill-on-Hud.,	1.710	—	—	—	—	—	—
	Providence,	Willimantic, Ct.,	58.320	—	—	—	—	—	—
	Newton Hills,	Woonsocket, R.I.,	28.670	27.600	—	—	—	—	—
	E Thompson, Ct.,	Southbridge,	17.360	12.010	—	—	—	—	—
<i>Dorranee Street,</i> <i>Hartford Freight,</i> <i>Springfield Division,</i> <i>Melrose,</i>	Elmwood Jet. & Islington,	Dedham,	2.900	2.900	—	—	—	—	—
	—	In Providence,	.620	—	—	—	—	—	—
	E. Hartford, Ct.,	In Hartford,	.670	—	—	—	—	—	—
	Melrose, Ct.,	Springfield,	27.480	7.310	—	—	—	—	—
	Worcester,	West St., Ct.,	7.220	—	—	—	—	—	—
Norwich & Worcester, { Milford & Woonsocket, Milford, Franklin & Prov., Rhode Island & Mass.,	Norwich, Ct.,	Allyn's Point, Ct.,	65.730	18.240	—	—	7.600	14.240	88.000
	Ashland,	N. L. N. R. R., Ct.,	.430	—	—	—	—	—	—
	Franklin,	Bellingham,	15.327	15.327	—	—	1.900	—	17.227
	Franklin,	Bellingham,	4.600	4.600	—	—	.407	—	5.007
	Franklin,	State Line of R. I.,	6.620	6.620	—	—	1.006	—	7.626
NEW YORK, NEW HAVEN & HARTFORD, <i>N. Britain,</i> <i>Middletown,</i> <i>Suffield,</i> <i>Freight Branch,</i> <i>Belle Dock,</i>	Woodlawn Jet., N. Y.,	Springfield,	122.440	5.950	5.950	140.940*	6.530	103.140	400.750
	Berlin, Ct.,	New Britain, Ct.,	3.180	—	—	—	—	—	—
	Berlin, Ct.,	Middletown, Ct.,	9.700	—	—	—	—	—	—
	Windsor Locks, Ct.,	Suffield, Ct.,	4.320	—	—	—	—	—	—
	—	In Hartford, Ct.,	.840	—	—	—	—	—	—
New Haven & Northampton, <i>Coltussville,</i> <i>Northampton,</i> <i>Turner's Falls,</i> Holyoke & Westfield, <i>Mill Branches,</i>	—	In N. Haven, Ct.,	1.000	—	—	1.000	—	—	—
	Stamford, Ct.,	New Canaan, Ct.,	7.660	—	—	—	—	—	—
	New Haven, Ct.,	Conway Jet.,	94.640	43.380	—	—	17.330	21.330	164.970
	Farmington, Ct.,	N. Hartford, Ct.,	14.090	—	—	—	—	—	—
	Northampton,	Williamsburg,	7.510	7.510	—	—	—	—	—
Holyoke & Westfield, <i>Mill Branches,</i>	So. Deerfield,	Turner's Falls,	10.070	10.070	—	—	—	—	—
	Westfield,	Holyoke,	10.320	10.320	—	—	—	—	17.220
	—	In Holyoke,	6.900	6.900	—	—	—	—	—

RAILROADS AND BRANCHES. (BRANCHES IN ITALICS.) (Concluded.)	WHERE LOCATED.		LENGTH.		DOUBLE TRACK.		SIDINGS.		7.—Total length com- puted as single track.
	From.	To.	1.—Total.	2.—In Mass.	3.—In Mass.	4.—Out of Mass.	5.—In Mass.	6.—Out of Mass.	
OLD COLONY — Concluded.									
Boston & Providence, .	Boston, .	Providence, R.I.,	44.	38.140	58,230*	5.860	43.190	7.380	178.350
<i>West Roxbury</i> , .	Forest Hills St'n,	Dedham, .	5.370	5.370	5,366	—	—	—	—
<i>Dedham</i> , .	Readville, .	Dedham, .	2.220	2.220	—	—	—	—	—
<i>Stoughton</i> , .	Canton, .	Stoughton, .	4.050	4.050	—	—	—	—	—
<i>India Point</i> , .	Seekonk, .	Providence, R.I.,	8.050	3.490	—	—	—	—	—
Attleborough Branch, .	Attleborough, .	N. Attleborough,	4.	4.	—	—	1.	—	5.
Fall River, .	Fall River, .	New Bedford, .	12.250	12.250	—	—	1,700	—	13,950
Chatham, .	Chatham, .	Harwich, .	7.070	7.070	—	—	.950	—	8,020
Nantasket Beach, .	Old Col. House,	Pemberton, .	6.933	6.933	—	—	2,535	—	9,468
PITTSFIELD & NORTH ADAMS (See <i>Boston & Albany</i>), .	—	—	—	—	—	—	—	—	—
PROVIDENCE & WORCESTER (operated by the N. Y., <i>Prov. & B. R.R.</i>), .	Providence, R.I.,	Worcester, .	43.410	25.510	24,480	17,900	21,620	38,790	153,200
<i>East Providence</i> , .	Valley Falls, .	E. Providence, .	7.	.500	—	—	—	—	—
PROV., WEBSTER & SPRING- FIELD. (See <i>Boston &</i> <i>Albany</i>), .	—	—	—	—	—	—	—	—	—
RHODE ISLAND & MASSACHU- SETTS (See <i>New York &</i> <i>New England</i>), .	—	—	—	—	—	—	—	—	—
STOCKBRIDGE & PITTSFIELD. (See <i>Housatonic</i>), .	—	—	—	—	—	—	—	—	—
STONY BROOK. (See <i>Boston</i> <i>& Maine</i>), .	—	—	—	—	—	—	—	—	—
UNION FREIGHT, .	B. & L. R.R., .	Old Colony R.R.,	2.431	2.431	.937	—	1,280	—	4,648

VERMONT & MASSACHUSETTS.									
WARE RIVER. (See <i>Boston & Albany</i>), . . .	-	-	-	-	-	-	-	-	-
WEST AMESBURY BRANCH. (See <i>Boston & Maine</i>), . . .	-	-	-	-	-	-	-	-	-
WEST STOCKBRIDGE. (See <i>Housatonic</i>), . . .	-	-	-	-	-	-	-	-	-
WORCESTER, NASHUA & ROCHESTER. (See <i>Boston & Maine</i>), . . .	-	-	-	-	-	-	-	-	-
NARROW GAUGE.									
BOSTON, REVERE BEACH & LYNN, . . .	East Boston, .	Lynn, .	8.800	8.300	8.300	8.800	8.300	2.500	19 600
BOSTON, WINTHROP & SHORE, Branch, . . .	Winthrop Jet, .	Winthrop, .	4.700	-	-	4.700	-	.500	7.800
HOOSAC TUNNEL & WILMINGTON, . . .	Crescent Beach, .	Point of Pines, .	2.600	-	-	2.600	-	-	-
MARTHA'S VINEYARD, . . .	Hoosac Tunnel, .	Readsboro', Vt., .	11.500	-	-	8.000	-	.500	12.000
NANTUCKET, . . .	Oak Bluffs, .	Katama, .	8.330	-	-	8.330	-	.500	9.280
WORCESTER & SHIREWSBURY, . . .	Katama, .	South Beach, .	.450	-	-	.450	-	-	-
	Nantucket, .	Siasconset, .	11.160	-	-	11.160	-	.080	11.240
	Worcester, .	L Quinsigamond, .	2.700	-	-	2.700	-	-	2.700
Totals, . . .	. . .	. . .	3,216.966	816.017	305.960	2,086.860	1,089.542	493.423	5,921.908

* Includes 8.67 miles of third track.

	8.—BOSTON & ALBANY.	9.—FITCHBURG.	10.—BOSTON & MAINE.	11.—NEW YORK & NEW ENGLAND.	12.—OLD COLONY.
CAPITAL STOCK.					
Amount paid in,	\$20,527,320 00 ¹	\$23,497,600 00 ³	\$16,297,743 80 ⁵	\$22,700,000 00 ¹⁴	\$12,567,100 00
Number of stockholders,	7,304	5,037 ⁴	4,989 ⁹	1,855 ¹⁵	6,171
Stockholders in Massachusetts,	6,254	4,072 ⁵	3,212 ⁰	1,061 ¹⁶	5,733
Amount of stock held in Massachusetts,	\$17,251,000 00	\$17,934,200 00 ⁶	\$11,923,400 00 ¹¹	\$5,643,000 00 ¹⁷	\$11,808,700 00
DEBT.					
Funded debt,	\$10,858,000 00	\$20,801,600 00	\$17,240,494 36	\$17,209,535 00	\$11,957,400 00
Current liabilities,	698,509 62	1,732,127 72	6,201,620 23	1,770,462 38	3,045,112 25
Accrued liabilities,	195,558 33	434,354 76	2,134,210 94	149,551 45	120,332 50
TOTAL GROSS DEBT,	11,752,067 95	22,968,082 48	25,576,325 53	19,129,548 83	15,122,844 75
PERMANENT INVESTMENTS.					
Construction,	\$26,099,992 87	\$37,378,257 78	\$27,876,354 66	\$34,530,207 17	\$20,627,736 73
Equipment,	3,145,400 00	3,816,836 35	4,377,693 94	5,227,035 49	2,333,367 53
Other property,	657,912 53	1,780,128 57	5,368,517 84	99,900 00	1,990,947 94
TOTAL PERMANENT INVESTMENTS,	29,903,305 40	42,975,222 70	37,622,566 44	39,857,142 66	24,952,052 20
Cash and current assets,	1,709,684 90	2,830,285 76	3,497,978 36	886,841 00	1,332,394 65
Other assets,	2,129,264 86	1,012,418 09	2,874,097 04	667,791 63	2,147,811 08
TOTAL PROPERTY AND ASSETS,	33,742,255 16	46,817,926 55	43,994,641 84	41,411,775 29	28,432,257 93
TRANSPORTATION EARNINGS FOR THE YEAR.					
From passengers,	\$3,852,298 05	\$1,940,176 89	\$7,513,744 98	\$2,082,413 55	\$4,801,027 54
mails,	211,784 88	61,126 31	196,419 73	59,645 29	78,955 88
express,	273,761 15	158,422 03	393,758 66	129,067 90	225,131 00
extra baggage and storage,	34,962 48	—	46,398 11	13,745 53	32,601 85
other sources passenger department,	24,766 75	32,696 74	21,763 50	16,859 52	—
<i>Total earnings passenger department,</i>	<i>4,397,573 31</i>	<i>2,192,421 97</i>	<i>8,172,084 98</i>	<i>2,301,731 79</i>	<i>5,137,716 27</i>
From freight,	4,369,006 96	4,330,784 44	7,174,348 22	3,666,545 49	3,024,778 81
other sources freight department,	159,092 92	57,115 63	10,456 99	78,159 47	—

<i>Total earnings freight department,</i>	4,528,999 88	4,387,900 07	7,184,805 21	3,744,704 96	3,024,778 81
TOTAL PASSENGER AND FREIGHT EARNINGS,	8,925,673 19	6,880,322 04	15,356,890 19	6,046,486 75	8,102,495 08
From other earnings from operation,	290,549 09	267,964 45	25,629 77	102,809 65	34,199 90
TOTAL GROSS EARNINGS FROM OPERATION,	9,216,222 28	6,848,286 49	15,382,519 96	6,149,246 40	8,196,694 98
EXPENSES AND NET INCOME.					
Transportation expenses,	\$6,217,809 26	\$4,917,538 63	\$10,083,498 08	\$4,133,504 59	\$6,138,575 83
Net income from operation,	2,998,413 02	1,930,747 86	5,299,021 88	2,015,741 81	2,058,119 15
Income from other sources,	—	2,718 00	352,842 81	6,386 18	546,436 24
TOTAL INCOME (LESS OPERATING EXPENSES),	2,998,413 02	1,933,465 86	5,651,864 69	2,022,127 99	2,604,555 39
DEDUCTIONS, DIVIDENDS, ETC.					
Interest accrued,	\$662,900 00	\$889,284 26	\$1,147,548 46	\$1,088,243 40	\$696,213 68
Taxes,	589,941 55	215,927 27	710,237 60	262,800 00	455,374 22
Rentals,	78,000 00	274,980 00	2,011,799 60	429,929 73	563,373 86
Other deductions,	—	—	—	18,600 00	—
Total deductions from income,	1,330,841 55	1,380,191 53	3,869,585 66	1,799,573 13	1,714,961 76
Dividends earned,	1,667,571 47	553,274 33	1,782,279 03	222,554 86	889,593 63
Dividends declared,	1,600,000 00	562,749 70	1,463,014 38 ¹²	189,000 00	872,690 00
Per cent.,	8.0 ²	3.57	— ¹²	7.0 ¹⁸	7.0
Balance for the year,	67,571 47	9,475 37 ^d	319,264 65	33,554 86	16,903 63
Surplus last year,	32,596 93	282,672 48	1,518,240 24 ¹³	d 451,328 40 ¹⁹	715,984 55
Surplus June 30, 1891, .	100,168 40	273,197 11	1,837,504 89	417,773 54 ^d	732,888 18

¹ \$527,326 paid in on account of new stock.	¹⁰ Common, 2,851; preferred, 361.	¹³ Deduct: Credit of Equipment Fund, .	\$400,000 00
² On \$290,000,000 capital stock.	¹¹ Common, \$9,183,300; preferred, \$2,740,100.	Credit of Injury Fund, .	100,000 00
³ Common, \$7,000,000; preferred, \$16,497,000.	¹² Sinking Fund Payments B. & M. Bonds, \$50,807 00		
⁴ Common, 123; preferred, 4,914.	Sinking Fund Payments Eastern Bonds, 21,391 88		\$500,000 00
⁵ Common, 12; preferred, 4,000.	Dividend 6 per cent. on preferred stock, 188,982 00	¹⁴ Common, \$20,000,000; preferred, \$2,700,000.	
⁶ Common, \$5,186,300; preferred, \$12,747,900.	* Dividend 9½ per cent. on common stock, 1,201,833 50	¹⁵ Common, 1,138; preferred, 717.	
⁷ On preferred capital stock.		¹⁶ Common, 463; preferred, 598.	
^d Deficit.		¹⁷ Common, \$3,403,000; preferred, \$2,240,000.	
⁸ Common, \$3,149,843.80; preferred, \$13,147,900.		¹⁸ On preferred capital stock.	
⁹ Common, 4,542; preferred, 447.		¹⁹ Added: For worthless accounts charged off, \$14,715.09.	

* Nov. 15, 1890, 5 per cent. on 126,415 shares, May 15, 1891, 4½ per cent. on 126,613 shares.

	8. — BOSTON & ALBANY — Con.	9. — FITCHBURG — Con.	10. — BOSTON & MAINE — Con.	11. — NEW YORK & NEW ENGLAND—Con.	12. — OLD COLONY — Con.
MILEAGE, TRAFFIC, ETC.					
Passenger-train mileage,	2,811,501	2,005,066	6,195,414	2,109,364	3,601,240
Freight-train mileage,	2,308,550	3,112,285	4,274,354	2,264,580	1,464,409
Mixed-train mileage,	—	—	—	20,742	36,454
Total revenue — train mileage,	5,120,051	5,117,351	10,469,768	4,394,686	5,102,103
Switching-train mileage,	921,047	1,126,083	1,986,199	998,080	1,040,780
Other train mileage,	176,639	60,748	397,117	172,707	267,659
TOTAL TRAIN MILEAGE,	6,217,737	6,304,182	12,853,084	5,565,473	6,410,542
Number passengers carried,	11,371,636	6,719,206	31,174,544	8,212,400	22,395,487
Number passengers carried one mile,	211,852,182	103,817,884	413,313,594	105,080,791	263,581,669
Tons of freight carried,	3,913,873	4,215,024	6,982,022	3,299,876	3,455,500
Tons of freight carried one mile,	401,099,271	437,219,636	430,749,052	321,548,680	114,945,965
Av. rate of fare per mile, local tickets,	1.851 cents.	1.86 cents.	1 813 cents.	1.945 cents.	1.93 cents.
commutation tickets,	1.160 "	1.17 "	— *	1.510 "	—
mileage tickets,	2.000 "	2.02 "	2.00 cents	2.00 "	2.00 cents.
season tickets, . . . . .	.600 "	.71 "	.739 "	.749 "	.79 "
joint tickets, †	2.021 "	1.90 "	1.843 "	2.092 "	2.10 "
freight per mile, way-billed local,	1.590 "	2.64 "	2.616 "	2.569 "	3.40 "
way-billed jointly, † . . . . .	.810 "	.815 "	1.123 "	.911 "	1.80 "
Passengers to Boston (including season),	3,502,585	1,976,321	10,543,954	1,736,398	6,470,706
Passengers from Boston (including season),	3,521,690	2,017,338	10,472,116	1,716,917	6,553,080
Season-ticket passengers to and from Boston,	695,991	159,754	1,803,690	211,100	1,115,836
EQUIPMENT.					
Number of locomotives,	232	221	472	200	225†
passenger and combination cars,	263	191	686	231	498†
parlor, sleeping and dining cars,	15	—	27	10	36

mail, baggage and express cars, . . .	56	51	130	35	73
directors' and pay cars, . . .	6	2	3	2	2
freight cars (basis 8 wheels), . . .	6,238	5,906	8,382	5,652	3,179
other cars, . . .	360	322	313	111	291
GENERAL INFORMATION, ETC.					
Total miles of road operated, . . .	388.73	436.32	1,210.03	496.34	569.11
Same in Massachusetts, . . .	332.10	238.09	472.48	147.89	542.50
Average number of persons employed, . . .	5,693	4,972	10,802	4,448	6,027

* Within suburban circuit, 1 to 2 cents; outside of suburban circuit, 2 to 2½ cents.

† The company owns only a fractional part of 22 passenger and baggage cars, and leases a fractional part of 2 locomotives and 68 passenger and baggage cars, included in the above equipment.

‡ Of Wrentham Branch, 7.23 miles not operated.

	13.—CHESHIRE.1	14.—CONNECTICUT RIVER.	15.—FALL RIVER, WARREN & PROVI- DENCE.2	16.—CRAFTON & UPTON.	17.—HOUSATONIC OF CONNECTICUT.3
CAPITAL STOCK.					
Amount paid in,	—	\$2,580,000 00	\$150,000 00	\$250,000 00	—
Number of stockholders,	—	1,001	27	28	—
Stockholders in Massachusetts,	—	784	11	24	—
Amount of stock held in Massachusetts,	—	\$2,011,100 00	\$103,300 00	\$203,600 00	—
DEBT.					
Funded debt,	—	—	\$300,000 00	\$250,000 00	—
Current liabilities,	—	\$771,307 69	4,141 05	—	—
Accrued liabilities,	—	—	—	—	—
TOTAL GROSS DEBT,	—	771,307 69	304,141 05	250,000 00	—
PERMANENT INVESTMENTS.					
Construction,	—	\$3,022,060 55	\$310,747 60	\$449,974 31	—
Equipment,	—	426,527 66	—	50,025 69	—
Other property,	—	185,510 00	—	—	—
TOTAL PERMANENT INVESTMENTS,	—	3,634,098 21	310,747 60	500,000 00	—
Cash and current assets,	—	588,154 52	4,430 01	3,196 06	—
Other assets,	—	159,039 85	—	—	—
TOTAL PROPERTY AND ASSETS,	—	4,381,292 58	315,177 61	503,196 06	—
TRANSPORTATION EARNINGS FOR THE YEAR.					
From passengers,	\$71,258 26	\$479,524 73	\$24,091 77	\$21,883 79	\$137,838 04
mails,	2,525 36	15,911 40	742 44	820 13	4,874 67
express,	1,875 00	18,504 56	1,500 00	2,065 07	11,801 76
extra baggage and storage,	—	—	—	—	—
other sources passenger department,	—	—	—	—	—

<i>Total earnings passenger department,</i> . . .	75,658 62	513,940 69	26,334 21	24,768 99	154,514 47
From freight, . . .	108,091 41	606,704 15	6,416 75	13,740 01	209,491 69
other sources freight department, . . .	—	—	—	—	—
<i>Total earnings freight department,</i> . . .	108,091 41	606,704 15	6,416 75	13,740 01	209,491 69
TOTAL PASSENGER AND FREIGHT EARNINGS, . . .	183,750 03	1,120,644 84	32,750 96	38,509 00	364,009 16
From other earnings from operation, . . .	—	16,793 63	—	1,450 25	14,240 26
TOTAL GROSS EARNINGS FROM OPERATION, . . .	183,750 03	1,137,438 47	32,750 96	39,959 25	378,249 42
EXPENSES AND NET INCOME.					
Transportation expenses, . . .	\$142,744 73	\$839,512 26	\$18,730 42	\$25,088 33	\$230,521 06
<i>Net income from operation,</i> . . .	41,005 30	297,926 21	14,020 54	14,870 92	147,728 36
Income from other sources, . . .	27,374 17	27,579 85	80 00	—	1,504 80
TOTAL INCOME (LESS OPERATING EXPENSES), . . .	68,379 47	325,506 06	14,100 54	14,870 92	149,233 16
DEDUCTIONS, DIVIDENDS, ETC.					
Interest accrued, . . .	\$15,659 30	\$25,872 91	\$13,758 06 ¹	\$15,000 00	\$7,062 10
Taxes, . . .	20,386 30	61,835 80	342 48	936 30	—
Rentals, . . .	12,750 00	1,397 35	—	—	75,209 00
Other deductions, . . .	—	—	—	—	—
<i>Total deductions from income,</i> . . .	48,795 60	89,106 06	14,100 54	15,936 30	82,271 10
Dividends earned, . . .	19,583 87	236,400 00	—	1,065 38 ^d	66,962 06
Dividends declared, . . .	—	206,400 00	—	—	—
Per cent, . . .	—	8.0	—	—	—
Balance for the year, . . .	—	30,000 00	—	1,065 38 ^d	66,962 06
Surplus last year, . . .	—	999,984 89	138,963 44	4,261 44	—
Surplus June 30, 1891, . . .	—	1,029,984 89	138,963 44	3,196 06	—

¹ Consolidated with the Fitchburg R. R. Co. Oct. 1, 1890; this return is only to that date.

² Operating the Berkshire, the Stockbridge & Pittsfield, and the West Stockbridge Railroads.

³ Road in possession of trustee for the bondholders.
⁴ Interest paid.
^d Deficit.

	13. — CHESHIRE — Con.	14. — CONNECTICUT RIVER — Con.	15. — FALL RIVER, WARREN & PROVIDENCE — Con.	16. — GRAFTON & URTON — Con.	17. — Housatonic OF CONNECTICUT — Con.
MILEAGE, TRAFFIC, ETC.					
Passenger-train mileage,	46,477	450,551	20,500	20,352	152,450
Freight-train mileage,	133,788	169,058	4,008	5,276	102,641
Mixed-train mileage,	—	—	—	24,876	36,087
Total revenue — train mileage,	180,265	619,609	24,508	50,504	291,178
Switching-train mileage,	15,766	219,311	—	1,710	135,871
Other train mileage,	5,500	6,312	—	320	14,258
TOTAL TRAIN MILEAGE,	201,531	845,232	24,508	52,534	441,307
Number passengers carried,	76,217	2,110,138	225,626	98,718	330,497
Number passengers carried one mile,	2,609,444	21,263,284	1,290,966	789,744	5,680,835
Tons of freight carried,	208,789	898,563	22,325	30,425	216,817
Tons of freight carried one mile,	11,437,359	22,084,941	129,210	152,120	10,637,064
Av. rate of fare per mile, local tickets,	2.69 cents.	2.133 cents.	3.26 cents.	4.80 cents	2.96 cents.
commutation tickets,	—	—	—	—	.75 "
mileage tickets,	2.00 cents	2.054 cents.	2.00 cents.	—	2.00 "
season tickets,	1.50 "	.856 "	.737 "	2.00 cents.	—
joint tickets,*	2.74 "	2.618 "	1.85 "	3.50 "	2.59 cents.
freight per mile, way-billed local,	5.55 "	4.849 "	37.4 "	—	2.43 "
way-billed jointly,* . . . . .	.91 "	2.461 "	4.9 "	—	1.81 "
EQUIPMENT.					
Number of locomotives,	—	45	—†	3	—
passenger and combination cars,	—	60	—	4	—
parlor, sleeping and dining cars,	—	—	—	—	—
mail, baggage and express cars,	—	—	—	—	—

directors' and pay cars, . . .	1	—	—	—	1	—
freight cars (basis 8 wheels), . . .	—	—	—	—	—	—
other cars, . . .	—	—	—	—	—	—
GENERAL INFORMATION, ETC.						
Total miles of road operated, . . .	—	79.85	5.794	16.50	46.60	
Same in Massachusetts, . . .	—	55.93	3.662	16.50	46.60	
Average number of persons employed, . . .	—	675	14	19	180	

* To and from other railroads and transportation companies.

† Equipment furnished by Old Colony Railroad Company.

	18. — MONADNOCK (LESSEES). 1	19. — NEW LONDON NORTHERN. 2	20. — NEW YORK, NEW HAVEN & HARTFORD.	21. — PROVIDENCE & WORCESTER. 3	22. — UNION FREIGHT.
CAPITAL STOCK.					
Amount paid in,	—	\$1,500,000 00	\$19,576,505 00 ⁴	\$3,500,000 00	\$300,000 00
Number of stockholders,	—	317	3,817	844	3
Stockholders in Massachusetts,	—	77	660	457	3
Amount of stock held in Massachusetts,	—	\$410,400 00	\$3,238,100 00	\$1,924,600 00	\$300,000 00
DEBT.					
Funded debt,	—	\$1,499,500 00	\$2,000,000 00	\$1,500,000 00	—
Current liabilities,	—	104,583 67	4,034,692 68	26,250 00	\$129,399 14
Accrued liabilities,	—	—	198,930 71	—	—
TOTAL GROSS DEBT,	—	1,604,083 67	6,233,623 39	1,526,250 00	129,399 14
PERMANENT INVESTMENTS.					
Construction,	—	\$2,953,336 72	\$20,761,004 10	\$3,570,000 00	\$401,069 67
Equipment,	—	248,420 44	3,879,484 69	828,887 40	14,000 00
Other property,	—	243,170 00	871,026 28	—	13,000 00
TOTAL PERMANENT INVESTMENTS,	—	3,444,927 16	25,511,515 07	4,398,887 40	428,069 67
Cash and current assets,	—	147,709 03	3,364,906 75	914,181 81	51,443 04
Other assets,	—	31,763 84	794,190 30	—	2,836 86
TOTAL PROPERTY AND ASSETS,	—	3,624,400 03	29,670,612 12	5,313,069 21	482,349 57
TRANSPORTATION EARNINGS FOR THE YEAR.					
From passengers,	\$4,595 13	\$219,035 32	\$5,780,305 56	\$620,065 26	—
mails,	233 90	13,252 42	245,189 51	4,961 76	—
express,	250 00	10,063 45	328,105 51	19,056 82	—
extra baggage and storage,	—	1,167 76	39,254 52	—	—
other sources passenger department,	—	—	257,131 69	12,809 85	—
Total earnings passenger department,	5,079 03	243,518 95	6,649,986 79	656,893 69	—
From freight,	9,172 84	355,686 85	4,577,070 51	823,426 16	\$96,393 40
other sources freight department,	—	—	37,912 09	—	—

<i>Total earnings freight department.</i>	9,172 84	355,686 85	4,614,982 60	—	96,393 40
TOTAL PASSENGER AND FREIGHT EARNINGS,	14,251 87	599,205 80	11,264,969 39	1,480,319 85	96,393 40
From other earnings from operation,	—	—	58,647 76	—	—
TOTAL GROSS EARNINGS FROM OPERATION,	14,251 87	599,205 80	11,323,617 15	1,480,319 85	96,393 40
EXPENSES AND NET INCOME.					
Transportation expenses,	\$7,085 52	\$421,546 39	\$7,928,901 66	\$993,726 64	\$65,124 76
<i>Net income from operation.</i>	7,166 35	177,659 41	3,394,715 49	486,593 21	31,268 64
Income from other sources,	602 34	9,837 45	282,140 22	39,181 93	910 00
TOTAL INCOME (LESS OPERATING EXPENSES),	7,768 69	187,496 86 ³	3,676,855 71	525,775 14 ³	32,178 64
DEDUCTIONS, DIVIDENDS, ETC.					
Interest accrued,	—	\$84,117 50 ⁶	\$173,775 80	\$82,724 71 ⁷	\$2,913 38
Taxes,	\$1,374 12	235 99	616,922 87	— ⁸	2,312 31
Rentals,	3,000 00	—	984,060 50	—	—
Other deductions,	—	9,137 03	—	—	—
<i>Total deductions from income.</i>	4,374 12	93,490 52	1,774,759 17	82,724 71	5,225 69
Dividends earned,	3,394 57	148,236 06	1,902,096 54	362,795 30	26,952 95
Dividends declared,	—	105,000 00	1,865,000 00	350,000 00	21,000 00
Per cent,	—	7.0	— ⁹	10.0	7.0
Balance for the year,	3,394 57	43,236 06	37,096 54	12,795 30	5,952 95
Surplus last year, ¹⁰	—	477,080 30	— ¹⁰	274,023 91 ¹¹	46,997 48
Surplus June 30, 1891, ¹¹	—	520,316 36	3,860,483 73	286,819 21	52,950 43

¹ Leased to and operated by the Cheshire Railroad Company, and this return is to May 10, 1891, when the road was operated by the Fitchburg Railroad Company.

² Leased to and operated by the Consolidated Railroad Company of Vermont.

³ Leased to and operated by the New York, Providence and Boston Railroad Company.

⁴ \$876,505 paid in on account of new stock.

⁵ Lessee's account.

⁶ Company's account: amount derived from rent, \$240,446.33; from other sources, \$1,280.25; total income, \$241,726.58.

⁷ Company's account: amount derived from rent, \$435,000; other sources, \$10,520.01; total income, \$445,520.01.

⁸ Paid by lessee, \$92,423.86.

⁹ Five per cent. on \$18,600,000, and 5 per cent. on \$18,700,000, capital stock.

¹⁰ Balance Profit and Loss Account, June 30, 1890, . . . \$3,706,527 37

Total Profit and Loss Account, 3,743,623 91

Add: Premium on stock sold, \$113,400 00

Excess of receipts over disbursements

Union Wharf Company, 4,679 12

118,079 12

Deduct: Worthless accounts, \$3,861,703 03

1,219 30

\$3,860,483 73

¹¹ Added: \$6,701.66 for transfer of account.

	18.—MONADNOCK (LESSEES)—Con.	19.—NEW LONDON NORTHERN—Con.	20.—NEW YORK, NEW HAVEN & HARTFORD—Con.	21.—PROVIDENCE & WORCESTER—Con.	22.—UNION FREIGHT—Con.
MILEAGE, TRAFFIC, ETC.					
Passenger-train mileage,	6,480	265,405	3,806,975	463,322	—
Freight-train mileage,	5,520	226,730	2,344,706	284,562	26,674
Mixed-train mileage,	—	—	128,344	—	—
Total revenue—train mileage,	12,000	492,135	6,280,025	747,884	26,674
Switching-train mileage,	1,150	125,891	1,012,369	437,302	—
Other train mileage,	550	4,301	512,684	62,852	—
TOTAL TRAIN MILEAGE,	13,700	622,327	7,805,078	1,248,038	26,674
Number passengers carried,	10,708	565,754	14,030,868	3,870,642	—
Number passengers carried one mile,	114,211	7,956,345	341,370,316	30,995,234	—
Tons of freight carried,	22,149	400,598	3,802,012	1,356,062	341,340
Tons of freight carried one mile,	269,014	25,628,368	255,243,884	41,607,790	471,132
Av. rate of fare per mile, local tickets,	3.009 cents	2.95 cents.	1.59 cents.	2.25 cents.	—
commutation tickets,	—	1.93 "	.47 "	.83 "	—
mileage tickets,	2.00 cents.	2.04 "	2.00 "	2.00 "	—
season tickets,	—	.68 "	.47 "	—	—
joint tickets,*	4.76 cents.	2.44 "	2.00 "	1.90 cents.	—
freight per mile, way-billed local,	9.72 "	2.72 "	2.76 "	2.18 "	2.05 cents.
way-billed jointly,*	2.73 "	1.13 "	1.50 "	1.69 "	1.68 "
EQUIPMENT.					
Number of locomotives,	—	26	224	42	4
passenger and combination cars,	—	14	483	62	—
parlor, sleeping and dining cars,	—	—	46	—	—
mail, baggage and express cars,	—	10	119	8	—

directors' and pay cars,	.	.	.	3	-	-	-
freight cars (basis 8 wheels),	.	.	.	3,868	303	1,221	-
other cars, . . . . .	.	.	.	530	57	17	-
GENERAL INFORMATION, ETC.							
Total miles of road operated,	.	.	.	508.08	100.00	50.40	2,431
Same in Massachusetts,	.	.	.	77.23	54.00	26.00	2,431
Average number of persons employed,	.	.	.	7,448	540	1,200	45

* To and from other railroads and transportation companies.

NARROW-GAUGE ROADS.		23. — BOSTON, REVERE BEACH & LYNN.	24. — BOSTON, WINTHROP & SHORE.	25. — HOOSAC TUNNEL & WILMINGTON.	26. — MARTHA'S VINEYARD.	27. — NAN-TUCKET.	28. — WORCESTER & SHREWSBURY.
CAPITAL STOCK.							
Amount paid in,		\$750,000 00	\$289,600 00	\$50,000 00	\$40,000 00	\$84,000 00	\$36,825 00
Number of stockholders,		339	49	6	24	44	10
Stockholders in Massachusetts,		312	48	4	22	38	10
Amount of stock held in Massachusetts,		\$660,400 00	\$288,600 00	\$47,400 00	\$33,700 00	\$73,300 00	\$36,825 00
DEBT.							
Funded debt,		\$350,000 00	\$289,000 00	—	\$40,000 00	\$17,000 00	\$22,000 00
Current liabilities,		250,688 02	64,661 07	\$66,869 46	16,168 52	—	3,343 15
TOTAL GROSS DEBT,		600,688 02	353,661 07	66,869 46	56,168 52	17,000 00	25,343 15
PERMANENT INVESTMENTS.							
Construction,		\$879,023 24	\$519,385 09	\$112,840 80	\$91,512 09	\$88,568 42	\$57,759 92
Equipment,		248,878 42	26,738 81	—	14,216 39	14,413 18	42,801 48
Other property,		190,616 31	90,481 11	—	3,371 24	—	—
TOTAL PERMANENT INVESTMENTS,		1,318,517 97	636,605 01	112,840 80	109,099 72	102,981 60	100,561 40
Cash and current assets,		106,740 29	3,762 09	999 00	—	145 50	16,085 28
Other assets,		30,207 34	—	—	—	514 63	—
TOTAL PROPERTY AND ASSETS,		1,455,465 60	640,367 10	113,839 80	109,099 72	103,641 73	116,646 68
TRANSPORTATION EARNINGS FOR THE YEAR.							
From passengers,		\$288,887 00	\$41,658 80	\$4,193 56	\$5,000 25	\$6,872 90	\$37,716 34
mails,		—	—	490 60	175 00	160 41	199 80
express,		—	—	376 01	100 00	—	—
other sources passenger department,		—	—	—	462 80	571 58	—
TOTAL PASSENGER EARNINGS,		288,887 00	41,658 80	5,060 17	5,738 05	7,604 89	37,916 14
From other earnings from operation,		—	—	17,291 63 ^a	2 50	—	38 84
TOTAL GROSS EARNINGS FROM OPERATION,		288,887 00	41,658 80	22,351 80	5,740 55	7,604 89	37,954 98
EXPENSES AND NET INCOME.							
Transportation expenses,		\$196,473 35	\$25,903 76	\$15,207 53	\$4,353 99	\$5,900 08	\$20,315 89
Net income from operation,		92,413 65	15,755 04	7,144 27	1,386 56	1,704 81	17,639 09
Income from other sources,		19,291 92	1,168 90	—	—	—	—
TOTAL INCOME (LESS OPERATING EXPENSES),		111,705 57	16,923 91	7,144 27	1,386 56	1,704 81	17,639 09

DEDUCTIONS, DIVIDENDS, ETC.									
Interest accrued,	•	•	•	•	•	•	•	•	•
Taxes,	•	•	•	•	•	•	•	•	•
Rentals,	•	•	•	•	•	•	•	•	•
Total deductions from income,	•	•	•	•	•	•	•	•	•
Dividends earned,	•	•	•	•	•	•	•	•	•
Dividends declared,	•	•	•	•	•	•	•	•	•
Per cent.,	•	•	•	•	•	•	•	•	•
Balance for the year,	•	•	•	•	•	•	•	•	•
Surplus last year,	•	•	•	•	•	•	•	•	•
Surplus June 30, 1891,	•	•	•	•	•	•	•	•	•
MILEAGE, TRAFFIC, ETC.									
Passenger-train mileage,	•	•	•	•	•	•	•	•	•
Mixed-train mileage,	•	•	•	•	•	•	•	•	•
Other train mileage,	•	•	•	•	•	•	•	•	•
TOTAL TRAIN MILEAGE,	•	•	•	•	•	•	•	•	•
Number passengers carried,	•	•	•	•	•	•	•	•	•
Number passengers carried one mile,	•	•	•	•	•	•	•	•	•
EQUIPMENT.									
Number of locomotives,	•	•	•	•	•	•	•	•	•
passenger and combination cars,	•	•	•	•	•	•	•	•	•
mail, baggage and express cars,	•	•	•	•	•	•	•	•	•
freight cars (basis 8 wheels),	•	•	•	•	•	•	•	•	•
other cars,	•	•	•	•	•	•	•	•	•
GENERAL INFORMATION, ETC.									
Total miles of road operated,	•	•	•	•	•	•	•	•	•
Same in Massachusetts,	•	•	•	•	•	•	•	•	•
Average number of persons employed,	•	•	•	•	•	•	•	•	•

1 Added: for depreciation in passenger car sold, \$1,000.

2 Equipment leased.

3 From freight.

4 Deficit.

\$1,320 00	\$1,160 00	\$2,397 50	\$4,059 73	\$17,709 44	\$27,381 60
268 89	22 20	84 12	104 46	472 44	16,455 26
—	—	—	1,944 49	—	—
1,588 89	1,182 20	2,481 62	6,108 68	18,181 88	43,836 86
16,050 20	522 61	1,095 06 <i>d</i>	1,035 59	1,257 94 <i>d</i>	67,868 71
—	—	—	—	—	52,500 00
—	—	—	—	—	7 0
16,050 20	522 61	1,095 06 <i>d</i>	1,035 59	1,257 94 <i>d</i>	15,368 71
38,428 33	2,119 12	—	4,065 25 <i>d</i>	1,636 03 <i>d</i>	89,408 87
54,478 53	2,641 73	—	3,029 66 <i>d</i>	2,893 97 <i>d</i>	104,777 58
39,889	9,284	6,600	—	56,716	220,522
—	—	—	14,110	367	—
39,889	9,284	6,600	14,110	57,083	2,249
527,992	23,864	15,385	10,273	718,089	222,771
1,425,578	262,504	92,310	96,881	1,867,031	2,783,798
4	—	1	2 ²	2	10
8	—	3	4	8	45
—	—	1	—	—	—
2	—	—	36	—	7
2	—	4	62	—	10
2.70	11.16	8.78	11.50	4.70	8.80
2.70	11.16	8.78	8.00	4.70	8.80
9	15	10	16	20	150

LEASED ROADS.*		29. — ATTLEBOROUGH BRANCH. 1	30. — BERKSHIRE. 2	31. — BOSTON & LOWELL. 3	32. — BOSTON & PROVIDENCE. 1	33. — CHATHAM. 1
ASSETS.						
Construction,	.	\$131,416 48	\$600,000 00	\$6,968,267 76	\$5,046,088 30	\$98,969 16
Other property,	.	—	6,000 00	5,564,873 18	1,186,327 75	678 95
Cash and current assets,	.	1,022 15	8,412 30	2,035,161 11	161,496 85	937 16
Other assets,	.	—	—	59,399 49	—	—
TOTAL ASSETS,	.	132,438 63	614,412 30	14,627,701 54	6,393,912 90	100,585 27
LIABILITIES.						
Capital stock,	.	\$131,700 00	\$600,000 00	\$5,529,400 00	\$4,000,000 00	\$68,200 00
Funded debt,	.	—	—	7,331,400 00	2,165,000 00	30,000 00
Current liabilities,	.	—	415 11	1,101,725 02	152,423 49	333 33
Surplus June 30, 1891,	.	738 63	13,997 19	665,176 52	—	2,051 94
TOTAL LIABILITIES,	.	132,438 63	614,412 30	14,627,701 54	6,393,912 90	100,585 27
INCOME, EXPENSES, ETC., FOR THE YEAR.						
Total income from all sources,	.	\$9,546 50	\$42,436 00	\$802,472 06	\$509,650 00	\$3,048 71
Total expenses,	.	—	432 75	7,000 00	5,008 60	179 73
Interest accrued,	.	—	—	406,129 46	101,400 00	1,835 65
Taxes,	.	—	10,150 56	—	—	147 98
Net income,	.	9,546 50	31,852 69	389,342 60	403,241 40	885 35
Dividends declared,	.	9,219 00	31,849 44	387,058 00	400,000 00	—
Per cent.,	.	7.0	5.31	7.0	10.0	—
Surplus for the year,	.	327 50	3 25	2,284 60	3,241 40	885 35

* Leased to and operated by ¹Old Colony, ²Housatonic of Connecticut, ³Boston & Maine.

LEASED ROADS.*		34. — CENTRAL MASSACHUSETTS. 1	35. — FALL RIVER. 2	36. — HOLYOKE & WESTFIELD. 3	37. — LOWELL & ANDOVER. 1
ASSETS.					
Construction, . . . . .	.	\$9,418,112 33	\$443,832 39	\$522,268 89	\$767,075 24
Other property, . . . . .	.	—	—	—	—
Cash and current assets, . . . . .	.	—	620 16	11,897 18	60,282 90
Other assets, . . . . .	.	—	—	—	—
TOTAL ASSETS, . . . . .	.	9,418,112 33	444,452 45	534,166 07	827,358 14
LIABILITIES.					
Capital stock, . . . . .	.	\$7,418,112 33†	\$200,000 00	\$260,000 00	\$500,000 00
Funded debt, . . . . .	.	2,000,000 00	200,000 00	260,000 00	178,000 00
Current liabilities, . . . . .	.	—	43,096 24	2,000 00	—
Surplus June 30, 1891, . . . . .	.	—	1,356 21	12,166 07	149,358 14
TOTAL LIABILITIES, . . . . .	.	9,418,112 33	444,452 45	534,166 07	827,358 14
INCOME, EXPENSES, ETC., FOR THE YEAR.					
Total income from all sources, . . . . .	.	\$101,500 00	\$16,604 18	\$14,863 69	\$53,994 21
Total expenses, . . . . .	.	1,500 00	—	185 00	126 25
Interest accrued, . . . . .	.	100,000 00	10,000 00	—	10,680 00
Taxes, . . . . .	.	—	395 86	1,316 75	19 41
Net income, . . . . .	.	—	6,208 32	13,361 94	43,168 55
Dividends declared, . . . . .	.	—	—	7,800 00	35,000 00
Per cent., . . . . .	.	—	—	3.0	7.0
Surplus for the year, . . . . .	.	—	6,208 32	5,561 94	8,168 55

* Leased to and operated by ¹ Boston & Maine, ² Old Colony, ³ New York, New Haven & Hartford.

† Common, \$3,470,100; preferred, \$3,948,012 33.

LEASED ROADS.*		38. — MILFORD & WOODSOCKET. 1	39. — MILFORD FRANKLIN & PROVIDENCE. 1	40. — NANTASKET BEACH (TRUSTEE). 2	41. — NASHUA & LOWELL. 3
ASSETS.					
Construction, . . . . .	.	\$171,881 13	\$101,255 64	\$250,000 00	\$684,867 07
Other property, . . . . .	.	—	—	—	218,242 95
Cash and current assets, . . . . .	.	22,719 58	705 44	—	315,030 88
Other assets, . . . . .	.	—	—	—	—
TOTAL ASSETS, . . . . .	.	194,600 71	101,961 08	250,000 00	1,218,140 90
LIABILITIES.					
Capital stock, . . . . .	.	\$148,600 00	\$100,000 00	—	\$800,000 00
Funded debt, . . . . .	.	60,000 00	10,000 00	\$250,000 00	300,000 00
Current liabilities, . . . . .	.	1,900 00	—	—	9,734 00
Surplus June 30, 1891, . . . . .	.	15,899 29 <i>d</i>	8,038 92 <i>d</i>	—	108,406 90
TOTAL LIABILITIES, . . . . .	.	210,500 00	110,000 00	250,000 00	1,218,140 90
INCOME, EXPENSES, ETC., FOR THE YEAR.					
Total income from all sources, . . . . .	.	\$9,296 52	\$5,292 72	\$6,250 00	\$90,887 94
Total expenses, . . . . .	.	156 05	—	—	1,590 00
Interest accrued, . . . . .	.	3,108 00	600 00	6,250 00	17,149 50
Taxes, . . . . .	.	—	—	—	—
Net income, . . . . .	.	6,032 47	4,692 72	—	72,148 44
Dividends declared, . . . . .	.	5,944 00	4,500 00	—	72,000 00
Per cent., . . . . .	.	4.0	4.5	—	9.0
Surplus for the year, . . . . .	.	88 47	192 72	—	148 44

* Leased to and operated ¹ New York & New England, ² Old Colony, ³ Boston & Maine.*d* Deficit.

LEASED ROADS.*		42.—NASHUA & ACTON & BOSTON. 1	43.—NEWBURYPORT CITY. 2	44.—NEW HAVEN & NORTHAMPTON. 3	45.—NORTH BROOKFIELD. 4	46.—NORWICH & WORCESTER. 5
ASSETS.						
Construction,	.	\$1,057,031 20	\$122,128 33	\$5,731,586 62	\$100,000 00	\$3,601,315 21
Other property,	.	—	—	871,430 62	—	392,857 75
Cash and current assets,	.	6,257 41	39 30	406 29	580 19	138,312 03
Other assets,	.	—	20,099 94	180,000 00	—	42,478 62
TOTAL ASSETS,	.	1,063,288 61	142,267 57	6,733,423 53	100,580 19	4,234,963 61
LIABILITIES.						
Capital stock,	.	\$500,000 00	\$97,000 00	\$2,460,000 00	\$100,000 00	\$2,626,900 00
Funded debt,	.	500,000 00	25,000 00	3,900,000 00	—	400,000 00
Current liabilities,	.	604,982 90	—	—	—	423,903 67
Surplus June 30, 1891,	.	541,694 29 <i>d</i>	20,267 57	423,423 53	580 19	784,159 94
TOTAL LIABILITIES,	.	1,604,982 90	142,267 57	6,733,423 53	100,580 19	4,234,963 61
INCOME, EXPENSES, ETC., FOR THE YEAR.						
Total income from all sources,	.	—	\$7,033 57	\$328,972 50	\$3,132 46	\$236,677 50
Total expenses,	.	—	202 00	644 10	3 00	481 50
Interest accrued,	.	\$30,000 00	1,750 00	233,000 00	—	24,000 00
Taxes,	.	—	864 81	—	216 86	—
Net income,	.	30,000 50 <i>d</i>	4,216 76	95,328 40	2,912 60	212,196 00
Dividends declared,	.	—	3,152 50	95,322 50†	2,500 00	209,624 00
Per cent.,	.	—	3.25	—	2.5	8‡
Surplus for the year,	.	30,000 00 <i>d</i>	1,064 26	5 90	412 60	2,572 00

* Leased to and operated by ¹ Concord & Montreal of New Hampshire, ² Boston & Maine, ³ New York, New Haven & Hartford, ⁴ Boston & Albany, ⁵ New York & New England.

† Dividend 2 per cent.,
Rentals, \$49,200 00
Sinking Fund, 31,122 50
15,000 00

‡ On 26,203 shares capital stock. *d* Deficit. \$95,322 50

LEASED ROADS.*		47.—PITTSFIELD & NORTH ADAMS, 1	48.—PROVIDENCE, WEBSTER & SPRING- FIELD, 1	49.—RHODE ISLAND & MASSACHUSETTS, 2	50.—STOCKBRIDGE & PITTSFIELD, 3
ASSETS.					
Construction, . . . . .	.	\$438,752 57	\$243,283 64	\$112,321 13	\$448,700 00
Other property, . . . . .	.	11,247 43	—	—	2,550 00
Cash and current assets, . . . . .	.	—	1,522 01	2,618 50	238 39
Other assets, . . . . .	.	—	—	—	—
TOTAL ASSETS, . . . . .	.	450,000 00	244,805 65	114,939 63	451,488 39
LIABILITIES.					
Capital stock, . . . . .	.	\$450,000 00	\$160,000 00	\$100,000 00	\$448,700 00
Funded debt, . . . . .	.	—	—	—	—
Current liabilities, . . . . .	.	—	81,692 75	—	205 91
Surplus June 30, 1891, . . . . .	.	—	3,112 90	14,939 63	2,582 48
TOTAL LIABILITIES, . . . . .	.	450,000 00	244,805 65	114,939 63	451,488 39
INCOME, EXPENSES, ETC., FOR THE YEAR.					
Total income from all sources, . . . . .	.	\$22,500 00	\$5,640 95	\$10,000 00	\$31,647 25
Total expenses, . . . . .	.	—	156 68	—	218 65
Interest accrued, . . . . .	.	—	4,876 70	—	—
Taxes, . . . . .	.	—	711 17	—	7,324 58
Net income, . . . . .	.	22,500 00	103 60d	10,000 00	24,104 02
Dividends declared, . . . . .	.	22,500 00	—	10,000 00	24,084 42
Per cent., . . . . .	.	5.0	—	10.0	5.37
Surplus for the year, . . . . .	.	—	103 60d	—	19 60

* Leased to and operated by ¹ Boston & Albany, ² New York & New England, ³ Housatonic of Connecticut.

d Deficit.

LEASED ROADS.*		51.—STONY BROOK, 1	52.—VERMONT & MASSACHUSETTS, 2	53.—WARE RIVER, 3	54.—WEST AMES- BURY BRANCH, 1
ASSETS.					
Construction,	.	\$276,601 19	\$3,288,328 01	\$1,115,163 82	\$114,000 00
Other property,	.	21,492 38	472,507 65	—	—
Cash and current assets,	.	633 06	588,082 92	—	620 24
Other assets,	.	—	—	—	—
TOTAL ASSETS,	.	298,726 63	4,348,918 58	1,115,163 82	114,620 24
LIABILITIES.					
Capital stock,	.	\$300,000 00	\$3,193,000 00	\$750,000 00	\$57,000 00
Funded debt,	.	—	1,000,000 00	—	57,000 00
Current liabilities,	.	—	13,916 30	365,163 82	49 50
Surplus June 30, 1891,	.	1,273 37 <i>d</i>	142,002 28	—	570 74
TOTAL LIABILITIES,	.	300,000 00	4,348,918 58	1,115,163 82	114,620 24
INCOME, EXPENSES, ETC., FOR THE YEAR.					
Total income from all sources,	.	\$21,500 00	\$194,580 00	\$52,500 00	\$5,700 00
Total expenses,	.	277 00	3,000 00	—	50 90
Interest accrued,	.	—	—†	—	3,990 00
Taxes,	.	—	—†	—	437 79
Net income,	.	21,223 00	191,580 00	52,500 00	1,221 31
Dividends declared,	.	21,000 00	191,580 00	52,500 00	1,282 50
Per cent,	.	7.0	6.0	7.0	9.25
Surplus for the year,	.	223 00	—	—	61 19 <i>d</i>

* Leased to and operated by ¹ Boston & Maine, ² Fitchburg, ³ Boston & Albany.

† Paid by Fitchburg Railroad Company.

d Deficit.

LEASED ROADS.*	55.—WEST STOCK- BRIDGE. 1	56.—WORCESTER, NASHUA & ROCHESTER. 2	57.—CHELSEA BEACH†	58.—DANVERST
ASSETS.				
Construction,	\$39,600 00	\$4,138,584 99	\$91,035 76	\$239,678 15
Other property,	—	415,336 03	—	—
Cash and current assets,	1,541 98	40,957 35	—	—
Other assets,	—	—	—	—
TOTAL ASSETS,	41,141 98	4,594,878 37	91,035 76	239,678 15
LIABILITIES.				
Capital stock,	\$39,600 00	\$3,099,800 00	\$91,000 00	\$67,500 00
Funded debt,	—	1,429,000 00	—	125,000 00
Current liabilities,	—	371,947 50	—	25,000 00
Surplus June 30, 1891,	1,541 98	305,869 13 ^d	35 76	22,178 15
TOTAL LIABILITIES,	41,141 98	4,900,747 50	91,035 76	239,678 15
INCOME, EXPENSES, ETC., FOR THE YEAR.				
Total income from all sources,	\$1,800 00	\$250,000 00	—	—
Total expenses,	30 15	1,585 63	—	—
Interest accrued,	—	87,779 93	—	—
Taxes,	313 83	2,061 25 [†]	—	—
Net income,	1,456 02	158,573 19	—	—
Dividends declared,	1,504 80	183,861 00	—	—
Per cent,	3.8	6 [§]	—	—
Surplus for the year,	48 78 ^d	25,290 81 ^d	—	—

* Leased to, ¹ Housatonic of Connecticut, ² Boston & Maine.

† These roads are virtually owned and operated by the Boston & Maine, and their earnings and expenses are included in the returns of the Boston & Maine Railroad.

‡ On 30,644 shares.

^d Deficit.

	59. — HOEN POND BRANCH.*	60. — NEWBURYPORT.†	61. — NEW YORK & BOSTON ISLAND.‡	62. — PLYMOUTH & MIDDLEBOROUGH.§
ASSETS.				
Construction,	\$15,238 46	\$597,386 32	\$154,160 00	—
Other property,	—	—	—	—
Cash and current assets,	—	—	3,250 00	—
Other assets,	—	—	—	—
TOTAL ASSETS,	15,238 46	597,386 32	157,410 00	—
LIABILITIES.				
Capital stock,	\$2,000 00	\$220,340 02	\$139,960 00||	—
Funded debt,	—	300,000 00	—	—
Current liabilities,	—	—	17,450 00	—
Surplus June 30, 1891,	13,238 46	77,046 30	—	—
TOTAL LIABILITIES,	15,238 46	597,386 32	157,410 00	—

* Operated by the Boston & Maine, being used only for the transportation of ice. No income reported.

† This road is virtually owned by the Boston & Maine, and its earnings and expenses are included in the return of that road.

‡ Obtained a certificate of incorporation, but has not yet commenced the construction of its road.

§ Chartered by special act of the Legislature, but no capital as yet paid in.

|| Paid in.

TABULATED COMPARATIVE RESULTS
OF THE
CONDITION AND OPERATION
OF SEVERAL OF THE
RAILROAD CORPORATIONS OF THE STATE.

COMPILED FROM REPORTS.

TABULATED COMPARATIVE RESULTS OF RAILROAD CORPORATIONS.

RAILROADS.	STOCK, DEBT AND COST PER MILE OF ROAD OWNED.					
	63.—Stock paid in.	64.—Net Debt.	65.—Total Stock and Net Debt.	66.—Construction.	67.—Equipment.	68.—Total Permanent Investments.
Boston & Albany,	\$67,170 55	\$32,221 29	\$99,391 83	\$85,405 74	\$10,292 54	\$97,851 13
Boston & Lowell,	56,370 68	64,596 40	120,967 08	75,461 09	8,498 15	127,771 85
Boston & Maine,	51,624 15	63,174 33	114,798 48	88,300 14	13,866 63	119,171 89
Boston & Providence,	62,804 21	33,850 31	96,654 52	79,228 89	13,679 29	97,555 49
Fitchburg,	63,084 19	52,897 71	115,928 48	100,349 70	10,247 09	115,375 92
New York & New England,	63,067 82	50,268 54	113,336 36	95,935 89	14,522 37	110,735 82
Old Colony,	26,052 28	28,338 90	54,391 18	42,762 42	4,837 20	51,726 96
Average,	\$52,616 91	\$46,467 76	\$99,084 67	\$79,560 02	\$10,312 89	\$97,135 06
Connecticut River,	\$32,310 58	\$2,293 71	\$34,604 29	\$37,846 72	\$5,341 61	\$45,511 56
New Haven & Northampton,	19,475 89	29,448 13	48,924 02	45,377 14	6,732 88	52,276 28
New York, New Haven & Hartford,	131,262 61	17,901 21	149,163 82	139,204 80	26,012 37	171,057 50
Norwich & Worcester,	39,705 41	10,362 63	50,068 04	54,433 42	2,716 91	61,278 31
Providence & Worcester,	69,430 67	12,141 80	81,572 47	70,819 28	16,442 91	87,262 20
Average,	\$65,134 33	\$14,986 05	\$80,120 38	\$77,724 51	\$13,061 61	\$93,647 65
Average 12 roads,	\$55,008 90	\$40,453 04	\$95,461 94	\$79,209 26	\$10,838 15	\$96,468 64

Tabulated Comparative Results of Railroad Corporations — Continued.

RAILROADS.	EARNINGS AND EXPENSES PER MILE ROAD OPERATED.				EARNINGS AND EXP. PER TOTAL REVENUE TRAIN MILE.		
	69.— Total Transportation Earnings.	70.— Operating Expenses.	71.— Net Earnings.		72.— Total Transportation Earnings.	73.— Operating Expenses.	74.— Net Earnings.
Boston & Albany,	\$23,708 54	\$15,995 02	\$7,713 52		\$1,800	\$1,214	\$0.586
Boston & Maine,	12,712 51	8,333 26	4,379 25		1,469	.962	.507
Fitchburg,	15,695 56	11,270 48	4,425 08		1,338	.961	.377
New York & New England,	12,119 37	8,146 60	3,972 77		1,399	.940	.459
Old Colony,	14,402 65	10,786 27	3,616 38		1,607	1,203	.404
Average,	\$14,757 64	\$10,148 54	\$4,609 10		\$1,516	\$1,042	\$0.474
Connecticut River,	\$14,244 69	\$10,513 62	\$3,731 07		\$1,834	\$1,354	\$0.480
New York, New Haven & Hartford,	22,287 07	15,605 61	6,681 46		1,803	1,263	.540
Providence & Worcester,	29,371 42	19,716 80	9,654 62		1,979	1,328	.651
Average,	\$21,851 68	\$15,301 16	\$6,550 52		\$1,823	\$1,276	0.547
Average 8 roads,	\$15,967 48	\$11,027 28	\$4,940 20		\$1,578	\$1,090	0.488

Tabulated Comparative Results of Railroad Corporations — Continued.

RAILROADS.	EXPENSES PER TOTAL TRAIN MILE.						
	75.—Repairs of Road.*	76.—New Rails.	77.—Repairs of Bridges.	78.—Repairs of Locomo- tives.	79.—Fuel.	80.— Repairs of Passenger, Baggage and Mail Cars.†	81.— Repairs of Freight and other Cars.‡
Boston & Albany,	\$0.1079	\$0.0629	\$0.0510	\$0.0680	\$0.1179	\$0.1006	\$0.2073
Boston & Maine,	.1050	.0085	.0198	.0308	.1014	.0710	.1047
Fitchburg,	.0889	.0113	.0077	.0474	.1090	.0538	.0890
New York & New England,	.0741	.0098	.0098	.0377	.1156	.0326	.0707
Old Colony,	.1153	.0072	.0085	.0371	.0992	.0855	.1438
Average,	\$0.0999	\$0.0166	\$0.0195	\$0.0419	\$0.1072	\$0.0722	\$0.1173
Connecticut River,	\$0.1663	\$0.0239	\$0.1211	\$0.0561	\$0.1034	\$0.0631	\$0.2221
New York, New Haven & Hartford,	.1205	.0116	.0243	.0423	.0822	.1186	.1204
Providence & Worcester,	.0883	.0264	.0064	.0226	.0905	.0678	.1400
Average,	\$0.1204	\$0.0145	\$0.0303	\$0.0410	\$0.0850	\$0.1084	\$0.1282
Average 8 roads,	\$0.1042	\$0.0161	\$0.0218	\$0.0417	\$0.1025	\$0.0803	\$0.1192

* Including cost of new ties.

† Per passenger train mile.

‡ Per freight train mile.

Tabulated Comparative Results of Railroad Corporations—Continued.

RAILROADS.	REPAIRS.			AVERAGES, ETC.			
	\$2. — Per Locomotive.	\$3. — Per Passenger, Baggage and Mail Car.	\$4. — Per Freight and other Car.	\$5. — Per Passenger: Average Distance travelled.	\$6. — Per Ton of Freight: Average Distance carried.	\$7. — Average No. of Passengers per Train Mile.	\$8. — Average No. of Tons of Freight per Train Mile.
Boston & Albany,	\$1,822 55	\$852 09	\$72 54	18.63	102.50	75	174
Boston & Maine,	838 46	520 01	51 46	13.26	61.69	67	101
Fitchburg,	1,351 31	442 66	44 50	15.45	104.00	52	140
New York & New England,	1,049 05	248 36	27 99	12.80	97.44	50	141
Old Colony,	1,058 39	507 09	61 83	11.77	33 25	73	77
Average,	\$1,159 39	\$521 69	\$51 34	13.74	78.00	66	127
Connecticut River,	\$1,053 15	\$451 73	\$62 34	10.07	24.58	47	131
New York, New Haven & Hartford,	1,473 90	639 39	66 80	24.33	67.10	89	105
Providence & Worcester,	671 11	448 68	32 23	8.01	30.73	67	146
Average,	\$1,304 60	\$657 10	\$59 51	19.67	52.67	83	110
Average 8 roads,	\$1,186 58	\$555 92	\$52 72	14.93	72.51	69	124

Tabulated Comparative Results of Railroad Corporations — Concluded.

RAILROADS.	89. — Passenger Earnings.	90. — Freight Earnings.	91. — Other Earnings from Operation.	92. — Total Trans- portation Earnings.	93. — Operating Expenses.	94. — Net Earnings.	95. — Per cent. Operating Ex- penses to Trans. Earnings.
Boston & Albany, . . .	\$4,397,573 31	\$4,528,099 88	\$290,549 09	\$9,216,222 28	\$6,217,809 26	\$2,998,413 02	67
Boston & Maine, . . .	8,172,084 98	7,184,805 21	25,629 77	15,382,519 96	10,083,498 08	5,299,021 88	66
Fitchburg, . . .	2,192,421 97	4,387,900 07	267,964 45	6,848,286 49	4,917,538 63	1,930,747 86	72
New York & New Eng- land, . . .	2,301,731 79	3,744,704 96	102,809 65	6,149,246 40	4,133,504 59	2,015,741 81	67
Old Colony, . . .	5,137,716 27	3,024,778 81	34,199 90	8,196,694 98	6,138,575 83	2,058,119 15	75
Connecticut River, . . .	513,940 69	606,754 15	16,793 63	1,137,438 47	839,512 26	297,926 21	74
New York, New Haven & Hartford, . . .	6,640,986 79	4,614,982 60	58,647 76	11,323,617 15	7,928,901 66	3,394,715 49	70
Providence & Worcester, . .	656,893 69	823,426 16	—	1,480,319 85	993,726 64	486,593 21	67

COMPARISON OF RETURNS

1890 with 1891,

AND

SUMMARY TAKEN FROM RETURNS

OF

1885-1886-1887-1888-1889-1890-1891.

Summary taken from Returns of 1890 and 1891.

	1890.	1891.	Increase.	Decrease.
<i>Roadway.</i>				
Length of road and branches,	Miles. 3,209.624	Miles. 3,216.966	Miles. 7.342	Miles. -
in Massachusetts,	2,088.872	2,086.860	-	2.012
Length of double track,	1,098.499	1,121.977	23.478	-
in Massachusetts,	795.599	816.017	20.418	-
Length of sidings,	1,516.275	1,582.965	66.690	-
in Massachusetts,	1,052.225	1,089.542	37.317	-
Total length as single track,	5,824.398	5,921.908	97.510	-
in Massachusetts,	3,936.606	3,992.419	55.723	-
Length of steel rails in track,	4,592.550	4,937.094	344.544	-
Length of iron rails in track,	1,231.848	984.814	-	247.034
Total miles of road operated,	3,953.435	3,989.085	35.650	-
in Massachusetts,	2,081.296	2,075.009	-	6.287
Highway crossings at grade,	2,234	2,219	-	15
protected,	956	978	22	-
unprotected,	1,278	1,241	-	37
<i>Assets.</i>				
Construction,	\$222,450,132 41	\$227,292,767 20	\$4,842,634 79	-
Equipment,	27,358,600 74	28,335,787 10	977,186 36	-
Bonds,	1,777,368 01	1,641,321 01	-	\$136,047 00
Stocks,	8,896,177 59	9,258,474 59	362,297 00	-
Lands,	2,075,034 47	2,084,573 54	9,539 07	-
Other property,	3,513,268 07	3,658,691 95	145,423 88	-
Total permanent investments,	\$266,070,581 29	\$272,271,615 39	\$6,201,034 10	-
Cash,	\$4,357,415 89	\$3,645,976 79	\$711,439 10	-
Bills receivable,	2,349,548 81	2,648,019 34	298,470 53	-
Other current assets,	10,498,890 03	12,605,700 03	2,106,810 00	-
Total cash and current assets,	\$17,205,854 73	\$18,899,696 16	\$1,693,841 43	-
Materials and supplies,	4,425,525 71	5,625,581 07	1,200,055 36	-
Other assets,	4,307,005 59	4,388,816 68	81,811 09	-
Total other assets,	\$8,732,531 30	\$10,014,397 75	\$1,281,866 45	-
Profit and loss balance (deficit),	1,372,384 04	1,512,951 43	140,567 39	-
Total as per balance sheet,	\$293,381,351 36	\$302,698,660 73	\$9,317,309 37	-
<i>Liabilities.</i>				
Capital stock, common,	\$128,951,350 02	\$129,572,670 02	\$621,320 00	-
Capital stock, preferred,	28,292,166 13	28,915,756 13	623,590 00	-
Total capital stock,	\$157,243,516 15	\$158,488,426 15	\$1,244,910 00	-
Funded debt,	102,718,868 30	106,158,021 17	3,439,152 87	-
Current liabilities,	19,202,031 06	24,884,140 57	5,682,109 51	-
Profit and loss balance (surplus),	14,216,935 85	13,168,072 84	-	\$1,048,863 01
Total as per balance sheet,	\$293,381,351 36	\$302,698,660 73	\$9,317,309 37	-
Total number of stockholders,	41,647	42,145	498	-
in Massachusetts,	30,268	30,885	617	-
Stock held in Massachusetts,	\$100,105,945 02	\$100,041,705 33	-	\$64,239 69
Persons employed,	40,350	42,289	1,939	-

Summary taken from Returns of 1890 and 1891.

	1890.	1891.	Increase.	Decrease.
<i>General Exhibit for the Year.</i>				
Gross earnings from operation,	\$59,230,760 62	\$61,483,104 33	\$2,252,343 71	-
Operating expenses, . . .	39,660,713 43	42,432,062 76	2,771,349 33	-
Income from operation, . . .	19,570,047 19	19,051,041 57	-	\$519,005 62
Income from lease of road, . .	4,909,128 96	3,483,969 23	-	1,425,159 73
Income from other sources, . .	1,479,445 78	1,358,858 93	-	120,586 85
Total income (less operating ex-				
penses),	25,958,621 93	23,893,869 73	-	2,064,752 20
Interest accrued,	5,776,570 08	5,964,230 19	187,660 11	-
Taxes,	2,889,156 03	3,117,557 97	228,401 94	-
Rentals,	6,318,439 77	5,095,523 71	-	1,222,916 06
Other deductions,	244,378 15	86,750 98	-	157,627 17
Total deductions,	15,228,544 03	14,264,062 85	-	964,481 18
Dividends earned,	10,730,077 90	9,629,806 88	-	1,100,271 02
per cent.,	6.82	6.08	-	0.74
Dividends declared,	8,450,560 39	9,013,516 74	562,956 35	-
per cent.,	5.37	5.69	0.32	-
Balance for the year,	2,279,517 51	616,290 14	-	1,663,227 37
<i>Transportation Earnings.</i>				
From passengers,	\$26,562,776 33	\$27,932,587 72	\$1,369,811 39	-
mails,	873,118 81	897,469 49	24,350 68	-
express,	1,524,710 27	1,573,838 92	49,128 65	-
extra baggage and storage, . .	161,634 07	168,130 25	6,496 18	-
other sources,	315,472 49	366,028 05	50,555 56	-
Total passenger department, . .	\$29,437,711 97	\$30,938,054 43	\$1,500,342 46	-
From freight,	\$28,663,295 35	\$29,389,986 70	\$726,691 35	-
other sources,	561,918 84	342,737 10	-	\$219,181 74
Total freight department, . . .	\$29,225,214 19	\$29,732,723 80	\$507,509 61	-
From other earnings,	567,834 46	812,326 10	244,491 64	-
Total earnings from operation, . .	\$59,230,760 62	\$61,483,104 33	\$2,252,343 71	-
<i>Mileage, Traffic, etc.</i>				
Train miles, passenger,	21,020,064	22,288,108	1,268,044	-
freight,	15,306,155	16,727,141	1,420,986	-
mixed,	301,714	260,613	-	41,101
Total revenue-train miles, . . .	36,627,933	39,275,862	2,647,929	-
Miles run by other trains, . . .	8,820,432	9,705,822	885,390	-
Total train miles,	45,448,365	48,981,684	3,533,319	-
Passengers, total number, . . .	98,843,712	107,271,842	8,428,130	-
total mileage,	1,458,149,088	1,528,234,020	70,084,932	-
Freight, total tons carried, . . .	27,944,501	29,181,594	1,237,093	-
total mileage,	1,976,652,769	2,073,437,566	96,784,797	-
<i>Equipment.</i>				
Locomotives,	1,643	1,713	70	-
Passenger cars,	2,601	2,662	61	-
Mail and baggage cars,	463	488	25	-
Freight cars (basis 8 wheels), . .	34,976	35,347	371	-

Summary taken from Returns of 1885, 1886, 1887, 1888, 1889, 1890, 1891.

	1885.	1886.	1887.	1888.	1889. \$	1890. \$	1891. \$
Main line in Massachusetts, .	1,981,688	1,989,508	2,018,258	2,063,918	2,066,772	2,088,872	2,086,860
Double track in Massachusetts, .	699,639	733,919	740,389	743,469	783,669	795,599	816,017
Sidings in Massachusetts, .	855,300	892,676	964,330	1,010,025	1,018,559	1,052,225	1,089,542
Total in Massachusetts, .	3,536,627	3,616,103	3,722,977	3,817,413	3,869,000	3,936,696	3,992,419
Amount of capital stock, .	\$128,551,658 54	\$130,687,969 02	\$150,469,414 02	\$151,076,704 02	\$151,781,704 02	\$157,243,516 15	\$158,488,426 15
Amount of stock held in Mass., .	85,444,154 02	84,734,761 02	92,728,040 02	94,212,555 02	93,726,145 02	100,105,945 02	100,041,705 33
Number of stockholders, .	39,440	38,876	39,705	40,242	40,555	41,617	42,145
Stockholders in Massachusetts, .	28,532	28,478	29,806	29,219	29,612	30,268	30,885
Gross debt,	\$93,782,585 30	\$93,473,072 39	\$108,107,021 13	\$116,099,547 92	\$122,006,159 69	\$121,920,899 36	\$131,042,161 74
Net debt,	73,706,622 04	71,012,497 49	81,646,091 60	92,088,750 60	106,092,582 62	104,715,044 63	112,142,465 58
Cost of construction,	\$177,392,457 66	\$178,013,772 71	\$207,660,619 30	\$211,245,282 40	\$215,034,559 94	\$222,450,132 41	\$227,292,767 20
Cost of equipment,	22,680,642 08	22,465,263 04	22,743,981 34	24,387,881 96	24,918,060 93	27,358,600 74	28,335,787 10
Cost of other property,	13,612,864 16	13,775,033 77	14,473,888 09	14,826,428 61	16,150,135 44	16,261,848 14	16,643,061 09
Total permanent investment, .	213,685,963 90	214,253,869 52	244,878,488 73	250,459,592 97	256,102,756 31	266,070,581 29	272,271,615 39
Cash and cash assets,	20,075,963 26	22,460,574 90	26,460,926 53	24,010,797 32	15,913,577 07	17,205,854 73	18,899,696 16
Improvement and similar accounts, .	-	-	-	4,646,847 37	12,281,553 92	8,732,531 30	10,014,397 75
Total property and assets, . .	233,761,927 16	236,714,644 42	271,339,415 26	279,117,937 66	284,297,887 30	292,008,967 32	301,185,709 30
Total income from all sources, .	\$44,623,350 35	\$49,315,820 50	\$53,650,438 27	\$58,805,438 24	-	-	-
Total expense,*	32,504,375 47	35,887,239 18	40,417,503 92	45,918,962 15	-	-	-
Net income,	12,118,974 88	13,428,581 32	13,232,934 35	12,886,476 09	\$55,856,900 85	\$59,230,760 62	\$61,483,104 33
Gross earnings from operation, .	-	-	-	-	37,652,736 07	39,660,713 43	42,432,062 76
Operating expenses,	-	-	-	-	18,204,164 78	19,570,047 19	19,051,041 57
Income from operation,	-	-	-	-	3,856,251 83	4,909,128 96	3,483,969 23
Income from lease of road, . . .	-	-	-	-	1,479,445 78	1,479,445 78	1,358,838 93
Income from other sources, . .	-	-	-	-	23,321,093 22	25,958,621 93	23,893,869 73
Total income (less operating ex- penses),	-	-	4,880,512 85	-	5,909,669 49	5,776,570 08	5,964,230 19
Interest accrued,	4,767,095 88	4,810,019 68	-	5,506,299 90	-	-	-

Taxes,	—	—	—	2,700,150 44	2,889,156 03	3,117,557 97
Rentals,	—	—	—	5,444,303 70	6,318,439 77	5,095,523 71
Other deductions,	—	—	—	225,199 58	244,378 15	86,750 98
Total deductions,	—	—	—	14,279,323 21	15,228,544 03	14,264,062 85
Dividends earned,	—	—	—	9,041,770 01	10,730,077 90	9,629,806 88
Percentage to capital stock,	—	—	—	5.96	6.82	6.08
Dividends declared,	—	—	—	7,380,366 75	8,450,560 39	9,013,516 74
Per cent.,	—	—	—	4.86	5.37	5.69
Balance for the year,	—	—	—	1,661,403 26	2,279,517 51	616,290 14
Total surplus, Sept. 30,	—	—	—	10,510,923 59	12,844,551 81	11,656,121 41
Taxes paid,	—	—	—	\$2,700,150 44	\$2,889,156 03	\$3,117,557 97
Mileage, passenger trains,	16,212 988	17,268 159	18,522 488	20,262 326	21,020 064	22,288 108
Mileage, freight trains,	11,722 667	12,303 808	13,057 794	13,693 603	15,306 155	16,727 141
Mileage, other trains,	6,233 344	6,869 076	7,810 797	8,538 740	9,122 146	9,966 435
Total train mileage,	34,168 999	36,441 043	39,391 079	42,494 669	45,448 365	48,981 684
Total passenger mileage,	1,041,628 073	1,124,148 045	1,242,031 078	1,303,094 023	1,458,149 088	1,528,234 020
Through passenger mileage,†	245,334 025	238,793 501	285,555 822	292,711 776	—	—
Total freight mileage,	1,266,160 455	1,391,626 438	1,517,382 012	1,685,923 614	1,976,652 769	2,073,437 566
Through freight mileage,†	887,168 408	980,366 552	1,085,661 320	1,234,286 687	—	—
Total passengers carried,	69,603 700	75,842 581	82,923 364	89,686 412	98,843,712	107,271 842
Total tons of freight carried,	20,577 096	22,925 532	24,605 140	25,787 383	27,944 501	29,181 594
Total season-ticket passengers,	10,694 750	10,810 716	11,104 632	11,486 485	—	—
Number persons employed,	30,069	31,188	35,300	38,928	40,350	42,289
Locomotives,	1,416	1,445	1,550	1,635	1,643	1,713
Passenger cars,	1,993	2,058	2,191	2,453	2,601	2,662
Mail and baggage cars,	509	518	564	581	463	488
Freight cars,	29,957	31,319	34,200	34,808	34,976	35,347
Steel rails,	3,236 476	3,573 910	3,903 167	4,190 303	4,592 550	4,937 094
Iron rails,	1,703 546	1,554 932	1,586 382	1,368 477	1,231 848	984 814

* Including operating expenses, taxes and rentals.

† Mileage to and from other roads.

‡ Deficit.

\$ Year ending June 30.

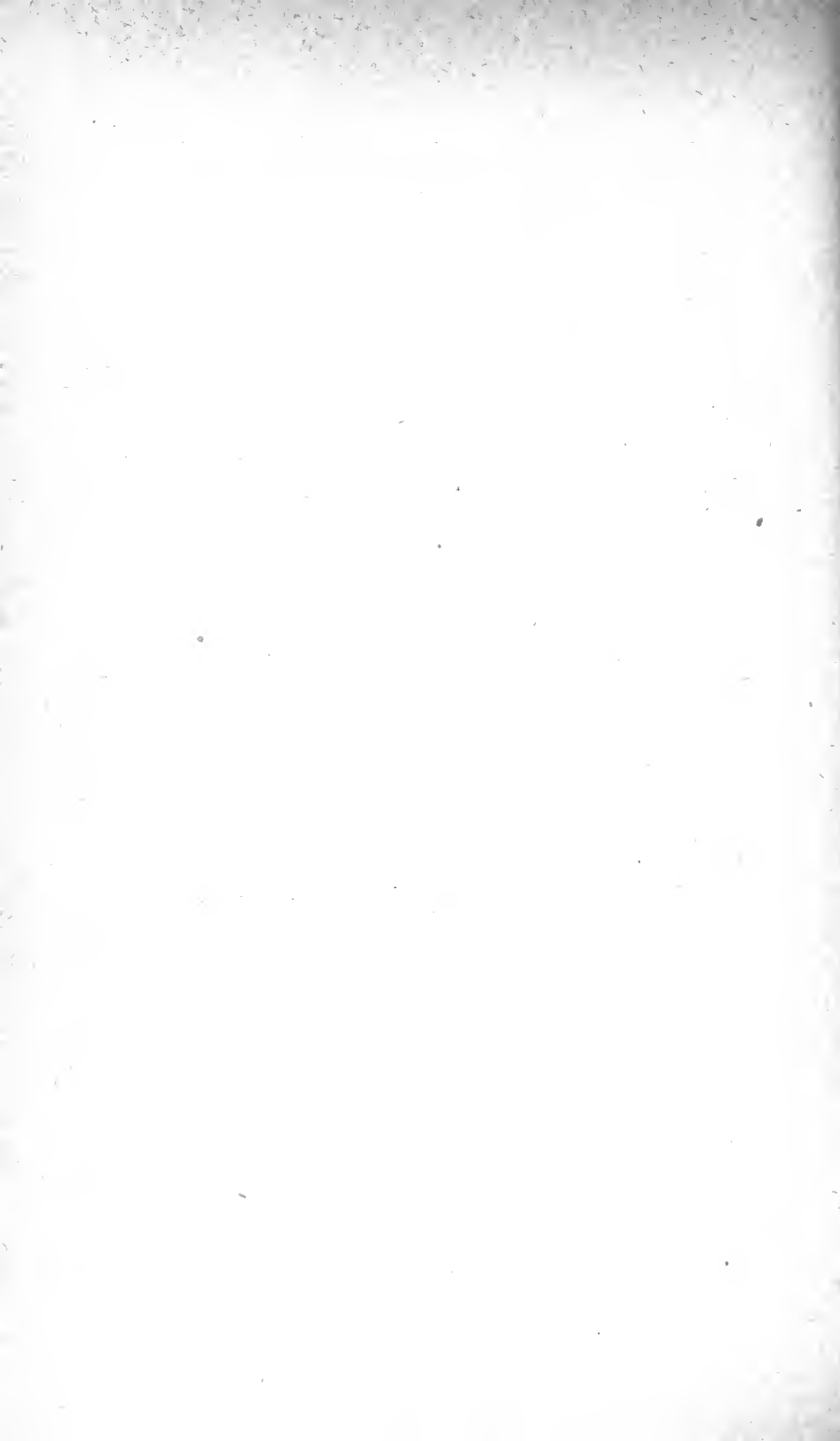
PART II.

RAILROAD REPORTS

FOR THE

YEAR ENDING JUNE 30, 1891.

[AS CORRECTED BY THE BOARD.]



REPORT

OF THE

ATTLEBOROUGH BRANCH RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

* [This road is leased to and operated by the Old Colony Railroad Company.]

INCOME ACCOUNT.	
<i>General Exhibit for the Year.</i>	
Income from lease of road,	\$9,219 00
Miscellaneous income, less expense:	
Premium on sale of United States bond,	247 50
Interest coupons,	80 00
TOTAL INCOME,	\$9,546 50
Dividends declared (7 per cent.),	9,219 00
Surplus for the year ending June 30, 1891,	\$327 50
Balance Profit and Loss Account June 30, 1890 (surplus),	626 14
TOTAL PROFIT AND LOSS ACCOUNT (SURPLUS),	\$953 64
Deduct: Paid out for legal expenses,	215 01
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),	\$738 63
General Balance Sheet June 30, 1891.	
DR.	
Cost of road,	\$131,416 48
Cash,	1,022 15
TOTAL,	\$132,438 63
CR.	
Capital stock,	\$131,700 00
Profit and Loss balance,	738 63
TOTAL,	\$132,438 63
CAPITAL STOCK.	
Capital stock authorized by charter,	\$133,000 00
Capital stock authorized by votes of company,	131,700 00
Capital stock issued (number of shares, 1,317) ; amount paid in,	\$131,700 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY.	131,700 00
Total number of stockholders,	42
Number of stockholders in Massachusetts,	39
Amount of stock held in Massachusetts,	\$122,800 00

DESCRIPTION OF ROAD OWNED.	
Main line of road from Attleborough to North Attleborough,	4 miles.
Main line of road in Massachusetts,	4 "
Total road belonging to this company,	4 "
Sidings and other tracks not before enumerated,	1 mile.
Same in Massachusetts,	1 mile.
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	5 miles.
Same in Massachusetts,	5 "
Total length of tracks laid with steel rails,	4 "
GENERAL INFORMATION.	
<i>Highway and Railroad Crossings in Massachusetts on Miles of Road owned.</i>	
Number of crossings of highways at grade,	11
Number of crossings of highways over railroad,	1
Number of crossings of highways under railroad,	1
Number of highway bridges 18 feet above track,	1
Height of lowest bridge above the rail,	18 feet.
Number of crossings at which gates or flagman are maintained,	6
Number of crossings at which there are neither signals nor flagman,	5

NAME AND RESIDENCE OF OFFICERS.

H. F. Barrows, *President*, North Attleborough, Mass. H. N. Daggett, *Treasurer*, Attleborough Falls, Mass. John R. Bronson, *Clerk of Corporation*, Attleborough, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

H. F. Barrows, North Attleborough, Mass. H. N. Daggett, Attleborough Falls, Mass. John R. Bronson, Attleborough, Mass. F. M. Whiting, North Attleborough, Mass. A. A. Folsom, Boston, Mass.

PROPER ADDRESS OF THE COMPANY.

ATTLEBOROUGH BRANCH RAILROAD COMPANY,
ATTLEBOROUGH FALLS, MASS.

H. F. BARROWS,
H. N. DAGGETT,
F. M. WHITING,
Directors.
H. N. DAGGETT,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

BRISTOL, ss. Aug. 24, 1891. Then personally appeared H. F. Barrows, H. N. Daggett and F. M. Whiting, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

JOSEPH E. POND,
Justice of the Peace.

REPORT

OF THE

BERKSHIRE RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Housatonic Railroad Company of Connecticut.]

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Income from lease of road,	\$42,000 00	
Dividends on stocks owned (80 shares Berkshire Railroad),	424 66	
Miscellaneous income, less expense (interest on bank balances),	11 34	
TOTAL INCOME,		\$42,436 00
Salaries and maintenance of organization,	\$432 75	
Taxes,	10,150 56	
TOTAL DEDUCTIONS,		10,583 31
NET INCOME,		31,852 69
Dividends declared (5.308+ per cent.),		31,849 44
Surplus for the year ending June 30, 1891,		3 25
Balance Profit and Loss Account June 30, 1890 (surplus),		13,993 94
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		13,997 19

General Balance Sheet June 30, 1891.		
Dr.		
Cost of road,	\$600,000 00	
Stock of Berkshire Railroad Company,	6,000 00	
TOTAL PERMANENT INVESTMENTS,		\$606,000 00
Cash,		8,412 30
TOTAL,		\$614,412 30
CR.		
Capital stock,	\$600,000 00	
Dividends not called for,	415 11	
Profit and Loss balance,	13,997 19	
TOTAL,		\$614,412 30

CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$800,000 00	
Capital stock authorized by votes of company, . . .	600,000 00	
Capital stock issued (number of shares, 6,000); amount paid in, . . .		\$600,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		600,000 00
Total number of stockholders, . . .	235	
Number of stockholders in Massachusetts, . . .	142	
Amount of stock held in Massachusetts, . . .	\$404,200 00	
DESCRIPTION OF ROAD OWNED.		
Main line of road from Sheffield to West Stockbridge, . . .		21.03 miles.
Main line of road in Massachusetts, . . .		21.03 miles.

NAME AND RESIDENCE OF OFFICERS.

Henry T. Robbins, *President*, Great Barrington, Mass. D. A. Kimball, *Treasurer and Clerk of Corporation*, Stockbridge, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Henry T. Robbins, Great Barrington, Mass. Daniel R. Williams, Stockbridge, Mass. F. T. Whiting, Great Barrington, Mass. Charles J. Taylor, Great Barrington, Mass. George Church, Great Barrington, Mass.

PROPER ADDRESS OF THE COMPANY.

BERKSHIRE RAILROAD COMPANY,
STOCKBRIDGE, MASS.

HENRY T. ROBBINS,
F. T. WHITING,
D. R. WILLIAMS,
Directors.
D. A. KIMBALL,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

BERKSHIRE, ss. July 10, 1891. Then personally appeared D. A. Kimball, Henry T. Robbins and F. T. Whiting, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FRANK H. WRIGHT,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

BERKSHIRE, ss. July 11, 1891. Then personally appeared D. R. Williams, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

FRED'K S. AYMAR,
Justice of the Peace.

REPORT

OF THE

BOSTON & ALBANY RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

INCOME ACCOUNT.			
<i>General Exhibit for the Year.</i>			
Gross earnings from operation,	\$9,216,222 28		
Less operating expenses,	6,217,809 26		
Income from operation,		\$2,998,413 02	
TOTAL INCOME,		2,998,413 02	
Deductions from income:			
Interest on funded debt accrued during year,	\$662,900 00		
Taxes,	589,941 55		
Rentals:			
Ware River Railroad,	52,500 00		
Pittsfield & North Adams Railroad,	22,500 00		
North Brookfield Railroad,	3,000 00		
Total deductions from income,		1,330,841 55	
NET INCOME,		1,667,571 47	
Dividends declared (8 per cent. on common stock):			
TOTAL,		1,600,000 00	
SURPLUS FOR YEAR ENDING JUNE 30, 1891,		67,571 47	
Balance Profit and Loss Account June 30, 1890 (surplus),		32,596 93	
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		100,168 40	

EARNINGS FROM OPERATION.

ITEMS.	Total Receipts.	Deductions Account of Repayments, etc.	Actual Earnings.
Passenger:			
Passenger revenue,	\$3,887,182 15		
Less repayments:			
Tickets redeemed,		\$8,788 15	
Excess fares refunded,		26,095 95	
Total deductions,		\$34,884 10	
TOTAL PASSENGER REVENUE,			\$3,852,298 05
Mail,	\$211,784 88		
Express,	273,761 15		
Extra baggage and storage,	34,962 48		
Other items,	24,766 75		
			545,275 26
TOTAL PASSENGER EARNINGS,			\$4,397,573 31

EARNINGS FROM OPERATION — Concluded.

ITEMS.	Total Receipts.	Deductions Account of Repayments, etc.	Actual Earnings.
Freight:			
Freight revenue,	\$4,438,645 99		
Less repayments:			
Overcharge to shippers,		\$69,639 03	
Total deductions,		\$69,639 03	
TOTAL FREIGHT REVENUE,			\$4,369,006 96
Stock yards,	\$5,000 00		
Elevators,	141,247 58		
Other items,	12,845 34		
			159,092 92
TOTAL FREIGHT EARNINGS,			\$4,528,099 88
TOTAL PASSENGER AND FREIGHT EARNINGS,			\$8,925,673 19
Other earnings from operation:			
Rentals not otherwise provided for,	\$127,700 41		
Other sources, gravel,	124,518 97		
Interest,	38,329 71		
			290,549 09
TOTAL OTHER EARNINGS,			
TOTAL GROSS EARNINGS FROM OPERATION, .			\$9,216,222 28

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$262,028 69	\$273,707 74	\$535,736 43
Renewals of rails,	191,409 23	199,940 72	391,350 00
Renewals of ties,	65,627 16	63,552 27	134,179 43
Repairs of bridges and culverts,	155,321 48	162,244 40	317,565 88
Repairs of fences, road crossings, signs and cattle guards,	11,245 12	11,746 33	22,991 45
Repairs of buildings,	78,945 94	82,464 68	161,410 62
Repairs of docks and wharves,	937 94	979 73	1,917 67
TOTAL,	\$765,515 61	\$799,635 87	\$1,565,151 48
Maintenance of equipment:			
Repairs and renewals of locomotives,	\$206,808 34	\$216,024 07	\$422,832 41
Repairs and renewals of passenger cars,	282,911 98	-	282,911 98
Repairs and renewals of freight cars,	-	478,648 41	478,648 41
Shop machinery, tools, etc.,	2,464 70	2,574 55	5,039 25
TOTAL,	\$492,185 02	\$697,247 03	\$1,189,432 05
Conducting transportation:			
Wages of engine-men, firemen and roundhouse-men,	\$230,104 95	\$240,361 10	\$470 466 05
Fuel for locomotives,	358,689 72	374,677 10	733,366 82
Water supplies for locomotives,	20,430 30	21,340 90	41,771 20
All other supplies for locomotives,	30,087 61	31,428 85	61,516 46
Wages of other trainmen,	256,404 01	368,329 12	624,733 13
All other train supplies,	63,936 25	3,046 84	66,983 09
Wages of switchmen, flagmen and watchmen,	126,856 93	132,511 14	259,368 07
Expense of telegraph, including train despatchers and operators,	10,711 49	11,188 91	21,900 40
Wages of station agents, clerks and laborers,	329,033 95	343,699 53	672,733 48
Station supplies,	32,429 15	33,874 57	66,303 72
Car mileage — balances,	-	21,532 94	21,532 94
Loss and damage,	14,261 02	14,896 65	29,157 67
Injuries to persons,	16,535 10	17,272 09	33,807 19
TOTAL,	\$1,489,480 48	\$1,614,159 74	\$3,103,640 22

* See foot-note, page 9.

OPERATING EXPENSES—Concluded.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
General expenses:			
Salaries of officers,	\$53,124 27	\$55,492 09	\$108,616 36
Salaries of clerks,	33,466 78	34,958 44	68,425 22
Agencies, including salaries and rent,	429 16	448 28	877 44
Advertising,	2,913 95	3,043 82	5,957 77
Insurance,	29,550 39	30,867 50	60,417 89
Expense of fast freight lines,	-	26,651 02	26,651 02
Expense of traffic associations,	1,584 87	1,655 50	3,240 37
Expense of stock yards and elevators,	-	31,177 33	31,177 33
Rentals not otherwise provided for,	2,445 50	2,554 50	5,000 00
Legal expenses,	4,243 99	4,433 15	8,677 14
Stationery and printing,	19,830 55	20,714 42	40,544 97
TOTAL,	\$147,589 46	\$211,996 05	\$359,585 51
Recapitulation of expenses:			
Maintenance of way and structures,	\$765,515 61	\$799,635 87	\$1,565,151 48
Maintenance of equipment,	492,185 02	697,247 03	1,189,432 05
Conducting transportation,	1,489,480 48	1,614,159 74	3,103,640 22
General expenses,	147,589 46	211,996 05	359,585 51
GRAND TOTAL,	\$2,894,770 57	\$3,323,038 69	\$6,217,809 26
Percentage of operating expenses to earnings,			67.46

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

Springfield improvements,	\$78,378 03	
Real estate,	15,273 94	
TOTAL FOR CONSTRUCTION,		\$93,651 97
NET ADDITION TO PROPERTY ACCOUNT FOR THE YEAR,		93,651 97

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$26,099,992 87	
Cost of equipment,	3,145,400 00	
Stock of Hudson River bridges,	475,485 00	
Real estate,	182,427 53	
TOTAL PERMANENT INVESTMENTS,		\$29,903,305 40
Cash,	\$638,909 62	
Bills receivable,	400,000 00	
Due from solvent companies and other individuals,	365,163 82	
Other cash assets,	305,611 46	
TOTAL CASH AND CURRENT ASSETS,		1,709,684 90
Other assets:		
Materials and supplies,	\$466,566 05	
Trustees' improvement fund,	1,662,698 81	
TOTAL OTHER ASSETS,		2,129,264 86
TOTAL,		\$33,742,255 16

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

Cr.		
Capital stock,		\$20,000,000 00
Payments on new stock to be issued Jan. 5, 1892,		527,320 00
Funded debt,		10,858,000 00
Current liabilities:		
Ledger balances,	\$254,815 02	
Dividends not called for,	339,269 00	
Matured interest coupons unpaid (including coupons due July 1),	62,540 00	
Rentals due July 1,	37,500 00	
Due Pittsfield & North Adams R. R. Company,	4,385 60	
TOTAL CURRENT LIABILITIES,		698,509 62
Accrued liabilities:		
Accrued rentals not yet due,	\$1,500 00	
Accrued interest not yet due,	194,058 33	
TOTAL ACCRUED LIABILITIES,		195,558 33
Profit and Loss balance,	\$100,168 40	
Improvement fund,	1,278,010 26	
Ware River sinking fund,	84,688 55	
		1,462,867 21
TOTAL,		\$33,742,255 16

CAPITAL STOCK.

Capital stock authorized by charter,	\$30,000,000 00
Capital stock authorized by votes of company,	25,000,000 00
Capital stock issued (number of shares, 200,000); amount paid in,	\$20,000,000 00
Capital stock paid in on shares not issued (number of shares, 50,000),	527,320 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	20,527,320 00
Total number of stockholders,	7,304
Number of stockholders in Massachusetts,	6,254
Amount of stock held in Massachusetts,	\$17,251,000 00

FUNDED DEBT.

Funded debt, as follows:	
Bonds due Feb. 1, 1892, rate of interest 7 per cent.,	\$5,000,000 00
Interest paid on same during year,	\$350,000 00
Bonds due July 1, 1895, rate of interest 6 per cent.,	2,000,000 00
Interest paid on same during year,	\$120,000 00
Bonds due April 1, 1902, rate of interest 5 per cent.,	3,858,000 00
Interest paid on same during year,	\$192,900 00
TOTAL AMOUNT OF FUNDED DEBT,	\$10,858,000 00

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:	
Number of passengers carried earning revenue,	11,371,636
Number of passengers carried one mile,	211,852,182
Average distance carried,	18.63
Total passenger revenue,	\$3,852,298 05
Average amount received from each passenger,	33.87 cents.
Average receipts per passenger per mile,	1.81 "
Estimated cost of carrying each passenger one mile,*	1.37 "
Passenger earnings per mile of road,	\$9,909 95.8
Passenger earnings per train mile,	\$1 28.7

* See note under "Operating Expenses."

Freight traffic:

Number of tons carried of freight earning revenue,	3,913,873
Number of tons carried one mile,	401,099,271
Average distance haul of one ton,	102.5
Total freight revenue,	\$4,369,006 96
Average amount received for each ton of freight,	\$1 11.7
Average receipts per ton per mile,	1.08 cents.
Estimated cost of carrying one ton one mile,* . . . . .	.828 cents.
Freight earnings per mile of road,	\$11,239 18
Freight earnings per train mile,	\$1 43.36

Train mileage:

Miles run by passenger trains,	2,811,501
Miles run by freight trains,	2,308,550
Total mileage trains earning revenue,	5,120,051
Miles run by switching trains,	921,047
Miles run by construction and other trains,	176,639
Total train mileage,	6,217,737
Average number of freight cars in train,	30
Average number of persons employed,	5,693

Rates of fare:

Average rate of fare per mile received for local tickets,	1.851 cents.
Average rate of fare per mile received for commutation tickets (100 rides),	1.16 "
Average rate of fare per mile received for mileage tickets,	2 "
Average rate of fare per mile received for season tickets, . . . . .	.60 "
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies,	2.021 "

Rates of freight:

Average rate per ton per mile received from freight way-billed local,	1.59 "
Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies, . . . . .	.81 "

Relating to passengers:

Passengers to Boston (including season),	3,502,582
Passengers from Boston (including season),	3,521,690
Season-ticket passengers to and from Boston,	695,991

DESCRIPTION OF ROAD OWNED.

Main line of road from Boston to Albany,	201.65 miles.
Main line of road in Massachusetts,	162.35 "
Main line of road in New York,	39.30 "
Double track on main line,	201.65 "
Same in Massachusetts,	162.35 "
Third track on main line,	9.49 "
Same in Massachusetts,	9.49 "
Fourth track on main line,	9.47 "
Same in Massachusetts,	9.47 "
Branches owned by company, viz.:	
Newton Highlands (9.89 miles double track),	9.93 "
Grand Junction (5.11 miles double track),	9.45 "
Newton Lower Falls (single track),	1.10 "
Saxonville (single track),	3.70 "
Milford (single track),	12 "
Millbury (single track),	3 "
Spencer (single track),	2.18 "
Athol (single track),	45.26 "
Chatham & Hudson (1 mile double track),	17.33 "
Total length of branches owned by company,	103.95 "
Total length of branches owned by company in Massachusetts,	86.62 "

* See note under "Operating Expenses."

Total length of branches owned by company in New York, .	17.33 miles.
Double track on branches,	16. "
Same in Massachusetts,	15. "
Total road belonging to this company,	305.60 "
Sidings and other tracks not before enumerated,	223.71 "
Same in Massachusetts,	189.47 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	765.92 "
Same in Massachusetts,	634.75 "
Total length of tracks laid with steel rails,	662.90 "
[Weights per yard, 63, 72 and 95 pounds.]	

Roads and Branches belonging to Other Companies, operated by this Company under Lease or Contract, the Operations of which are included in this Return.

Pittsfield & North Adams, length,	18.55 miles.
Ware River, length,	49.35 "
North Brookfield, length,	4 "
Providence, Webster and Springfield, length,	11.23 "
Total length of above roads,	83.13 "
Total length of above roads in Massachusetts,	83.13 "
Total miles of road operated by this company,	388.73 "
Total miles of road operated by this company in Massachusetts,	332.10 "
Number of stations in Massachusetts on all roads operated by this company,	113
Number of telegraph offices in same,	81
Number of stations on all roads owned by this company,	104
Same in Massachusetts,	88

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving-Wheel Brake.	Number Equipped with Patent Coupler.
Locomotives:							
Passenger,	88	88	164,678	141,839	88	44	64
Freight,	109	109	186,000	158,000	55	-	78
Other,	35	35	114,000	100,000	8	-	35
TOTAL,	232	232	-	-	151	44	177
Passenger cars,	220	220	62,350	48,220	220	-	220
Combination cars,	43	43	54,580	43,460	43	-	43
Baggage, mail and express cars,	56	56	57,270	41,950	56	-	56
Parlor cars,	8	8	81,020	68,788	8	-	8
Dining cars,	3	3	67,934	67,934	3	-	3
Sleeping cars,	4	4	86,000	76,167	4	-	4
Directors' and pay cars,	6	6	70,150	46,833	5	-	4
19.36 per cent. of 4 buffet cars, Boston and Chicago Line,	-	-	-	-	-	-	-
TOTAL,	340	340	-	-	339	-	338
Box freight cars (basis of 8 wheels),	3,150	3,150	20,100	19,700	483	-	1,023
Stock freight cars (basis of 8 wheels),	156	156	27,975	27,975	14	-	84
Coal freight cars (basis of 8 wheels),	1,895	1,895	27,000	18,000	-	-	287
Flat freight cars (basis of 4 wheels),	250	250	10,000	10,000	-	-	129
Flat freight cars (basis of 8 wheels),	709	709	20,570	17,890	-	-	165
Other freight cars (basis of 8 wheels),	78	78	-	-	-	-	12
TOTAL,	6,238	6,238	-	-	497	-	1,700

DESCRIPTION OF EQUIPMENT—Concluded.

	Number Owned.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving-Wheel Brake.	Number Equipped with Patent Coupler.
Cars in company's service:							
Gravel cars,	236	236	16,530	9,800	30	-	93
Derrick cars,	15	15	-	-	10	-	1
Caboose cars { (4 wheels), 8 }	83	83	14,000	14,000	2	-	10
{ (8 wheels), 75 }	75	75	25,600	25,600	7	-	-
Other road cars,	26	26	-	-	-	-	-
TOTAL,	360	360	-	-	49	-	104

Number of cars in passenger equipment with 8 wheels fitted with brakes for all wheels, 322

Number of cars in passenger equipment with 12 wheels fitted with brakes for all wheels, 16

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	1	2	1	2	1	3
Employees,	-	-	11	45	11	45	12	54
Others, .	-	-	19	35	19	35	20	37

STATEMENT OF ACCIDENTS ON THE BOSTON & ALBANY RAILROAD IN THE STATE OF MASSACHUSETTS FOR THE YEAR ENDING JUNE 30, 1891.

ERRATA.

Correction made by Boston and Albany Railroad Company:

Number of locomotives equipped with Driving-wheel Brake—Freight, 78; other, 35.

Number of locomotives equipped with Patent Coupler—None.

at East Cambridge, and knocked off the train. Head was badly cut and bruised.

DESCRIPTION OF EQUIPMENT—Concluded.

	Number Owned.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving-Wheel Brake.	Number Equipped with Patent Coupler.
Cars in company's service:							
Gravel cars,	236	236	16,530	9,800	30	-	93
Derrick cars,	15	15	-	-	10	-	1
Caboose cars { (4 wheels), 8 }	83	83	14,000	14,000	2	-	10
{ (8 wheels), 75 }	26	26	25,600	25,600	7	-	-
Other road cars,			-	-			
TOTAL,	360	360	-	-	49	-	104

Number of cars in passenger equipment with 8 wheels fitted with brakes for all wheels,	322
Number of cars in passenger equipment with 12 wheels fitted with brakes for all wheels,	16

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	1	2	1	2	1	3
Employees,	-	-	11	45	11	45	12	54
Others, .	-	-	19	35	19	35	20	37

STATEMENT OF ACCIDENTS ON THE BOSTON & ALBANY RAILROAD IN THE STATE OF MASSACHUSETTS FOR THE YEAR ENDING JUNE 30, 1891.

July 9, 1890. — G. E. Mellbern, freight brakeman, while coupling cars in Worcester freight yard, caught his arm between draw-bars and had it crushed. He went to hospital, where arm was amputated.

July 10. — T. McGee, freight brakeman, while making coupling between engine and flat car, caught his right hand and had it crushed. Accident happened in Back Bay yard, Boston.

July 16. — Oswell Cook, a boy, was run over while attempting to board a moving train in new yard, East Boston. One foot was crushed and hands slightly injured.

July 21. — John Malone of Springfield was struck by a freight train on Connecticut River bridge, and his right arm crushed and head cut. He was taken to City Hospital, where he died. No one saw the accident.

July 22. — James Carrigan, a tramp, while stealing a ride on a freight train at West Springfield, fell, and his right arm was run over. He was taken to hospital, and arm amputated.

July 23. — John Dowling, freight brakeman, was struck by bridge No. 15 at East Cambridge, and knocked off the train. Head was badly cut and bruised.

July 29. — Timothy Donovan, while intoxicated, was sitting on a stringer between the tracks on bridge half a mile east of East Brookfield station, and was struck by freight train and his head badly cut. He was taken to hospital.

August 1. — Cora Tetrault, seven-year-old girl, was struck by passenger train No. 339 half a mile west of Pittsfield, and instantly killed. She ran up the bank and stepped directly in front of train.

August 3. — Patrick Connors, a tramp, walking on the track half a mile west of Palmer, was struck by freight train No. 306 and thrown down the bank, his back being badly injured. He stepped off north track to avoid passenger train No. 1, and got directly in the way of the freight.

August 4. — Patrick S. Kilroy, while lying beside coal shed at Boston with his feet projecting across the track, had them run over by switcher. He was sent to hospital.

August 7. — T. J. Murphy, freight brakeman, was getting down from a box car to a flat car at Jamesville, and in stepping from a ladder he fell, and twenty-one cars passed over him. He was instantly killed, the body being badly mangled.

August 8. — James Henihan, ten years old, while crossing the tracks at Ashland station, was struck by passenger train No. 16 and instantly killed.

August 18. — C. E. Daley, freight brakeman, fell between the cars of train at North Grafton and was run over and killed.

August 22. — M. Brady, freight brakeman, fell from tank car near Wellesley and had both hands run over and head cut. It is supposed he was asleep at the time.

August 31. — Patrick Riley, a tramp, was found under train, as it was coming down Springfield grade, with right foot and hand crushed. He said he fell while trying to get on train. He was taken to emergency room.

September 1. — Fred B. Howe of Marlborough, Mass., was found between north main track and Saw-mill crossing siding at South Framingham, with his skull fractured. He died shortly afterward from his injuries. He is supposed to have jumped from the train. He had no appearance of intoxication.

September 1. — George Keyser, seventy years of age, while crossing track in front of passenger house at North Adams station, slipped and fell, and was run over by engine No. 171. One leg was cut off and head bruised.

September 6. — Thomas Marsh, a boy, was struck by passenger train No. 326 in front of Pittsfield station and fatally injured. He stepped on the track directly in front of engine. Both legs and an arm were broken and skull fractured.

September 13. — James Sothern, a passenger on North Adams branch train, jumped from train at North Adams Junction and had an arm broken and shoulder injured. He was intoxicated, and, when he found he was on wrong train, jumped off.

September 22. — M. McLaughlin, freight conductor, while coupling cars at Riverside, caught his hand between the bunters and lost the third finger at the first joint, and hand was otherwise bruised.

September 30. — James N. Austin, watchman, Milford, was closing door of freight house when it was struck by a freight car, and the door swung back, catching Austin between the door and platform, killing him instantly. He was not run over.

October 2. — G. W. Smith, Everett station, while under the influence of liquor, got under the gates at crossing at that station and was struck by freight train. His head and side of face were cut.

October 4. — Stephen C. Redden and an unknown man, while walking on the track one and one-half miles west of West Brimfield, and in trying to avoid a freight train, got in the way of train No. 75 and were struck by the engine. Redden was killed and the unknown man had right leg cut off and arm broken. The body of Redden, and the injured man, were left in charge of town of Palmer.

October 7. — George Blakley, while driving over first crossing west of Newtonville, was struck by engine of train No. 19 and had shoulder broken: private crossing.

October 9. — Mrs. John Horgan of Adams, Mass., while crossing the tracks in freight yard of that station, was struck by engine and both bones of leg broken and wrist fractured.

October 10. — Jerry Connors, trackman, while walking on the track at South Framingham, was struck by engine No. 118 and run over and killed.

October 11. — Unknown man was found dead on the track near Weyant's brick yard, east of Armory Street crossing, Springfield, by switch train. He had been run over.

October 15. — C. E. Ladue, freight brakeman, while setting brakes, was struck by bridge at Brighton and knocked on top of car. He received a scalp wound on head and cut over left eye.

October 17. — E. Twombly, freight brakeman, while coupling cars at Cottage Farm, was caught between the dead-woods and squeezed. His right arm and side were injured.

October 23. — D. Kelliher, freight brakeman, caught his hand between the draw-bars while coupling cars in West Springfield freight yard, and bruised two fingers on right hand. One finger was amputated.

October 25. — M. Fenton, freight brakeman, while setting brake on freight car in Springfield yard, fell off and injured his ankle. Brake flew off, and he lost his balance.

October 28. — A. W. Vaille, freight brakeman, was found dead on tracks in Worcester yard. He had evidently fallen from his train during the night and been run over.

October 30. — T. Sweeney, freight brakeman, while coupling cars in West Springfield yard, caught his hand between the draw-bars and badly injured thumb.

October 30. — S. G. Tanton, freight brakeman, while coupling cars at Back Bay yard, Boston, caught his arm between the dead-woods, and both bones of right arm were broken.

November 1. — S. A. Martin, telegraph operator, while crossing tracks at West Warren station to receive way-bills from conductor of passing freight train, was struck by engine of passenger train No. 3 and instantly killed.

November 2. — Unknown man, lying on track at Riverside, either asleep or intoxicated, was run over by train No. 2 and killed. A bottle of liquor was found on the body.

November 10. — Patrick Keough, while lying on the track near Ludlow station, was struck by engine of Athol freight train and badly cut on the head. He was intoxicated.

November 11. — Arthur Long and Nathaniel Parsons, while walking on the track near Everett station, Grand Junction Branch, was struck by engine of freight train from Chelsea. Long was thrown down the bank and severely injured; Parsons had his arm bruised.

November 17. — W. Cline, freight brakeman, while climbing down end of car to make a coupling, had his leg caught between the cars and badly squeezed. Accident happened at Newton.

November 20. — Merwin Stowell, while crossing tracks at Hinsdale, was struck by train No. 19 and thrown in front of engine No. 175 going east, and was run over and killed.

November 25. — Martin Ford, while walking in East Cambridge yard, evidently under the influence of liquor, fell against a switch train and had both legs run over.

November 26. — Charles Swan, colored, of Richmond, Mass., while walking on the track west of Pittsfield, was struck by passenger train No. 326 and killed. He was intoxicated.

November 28. — M. Costello, section man, while walking on the track one mile east of Wellesley Hills, was struck by train No. 109 and badly injured. Freight train was passing at the time, and in attempting to avoid it he got in the way of the passenger train.

November 29. — George Douglass, employee Flynt Building and Construction Company, while walking on the track near bridge at West Brookfield, was struck by car steps on train No. 50 and had his arm broken.

December 2. — William Damrell, Milford, while intoxicated, was walking on the track at that station and was struck by engine of train No. 36 and thrown down the bank. He received internal injuries, from which he died.

December 3. — Thomas Magee, freight brakeman, was ordered to pull pin between cars while train was backing up in Boston freight yard, and in doing so he fell and was run over and killed.

December 4. — Unknown man attempted to board passenger train No. 89 as it was leaving Boston depot, and slipped and fell between the first and second coaches. He was run over and killed. He was carrying a large bundle when he attempted to board the train.

December 4. — E. J. Fulton, freight brakeman, while coupling cars in Worcester yard, was caught between the dead-woods and had collar-bone broken.

December 7. — W. O. Whipple of Wellesley fell on the platform at that station and had his arm crushed by train No. 107. He was taken to hospital at Boston, where he died from his injuries.

December 9. — O. L. Bennett, freight brakeman, while coupling two coal cars in Springfield freight yard, caught his hand between the dead-woods and lacerated it badly.

December 10. — N. S. Ingram, freight brakeman, was thrown from top of a freight car while applying brake, and had both thighs run over. Accident happened at Springfield.

December 10. — William Bates, freight brakeman, while pulling pin with gloves on his hands, frost caused them to stick to pin and his hand was caught. Fingers were badly jammed. Accident happened in Worcester yard.

December 24. — Francis Simonds, seventy-eight years, went under the gates at Everett station while they were lowered, and was struck by engine of pay-car and instantly killed.

December 26. — Martin Bolton, laborer, while removing snow from switches at Chester Park bridge, Boston, was struck by engine of train No. 11, and received a compound fracture of left leg.

Jan. 6, 1891. — Anson Hillman was struck by passenger train No. 454, while walking on the track fifty rods south of Old Furnace station, and killed. He was deaf, and did not heed warning given by engineer.

January 8. — Horatio A. Crow, a peddler, while walking on the track in West Springfield freight yard, was struck by passenger train No. 13 and fatally injured. He lived nine hours after the accident.

January 22. — Fred Scray, a trespasser, was run over by some train while walking on the track, and had both legs cut off. He was removed to the hospital, where he died. Accident happened near Armory Street crossing, Springfield.

January 25. — W. C. Lowe, freight conductor, was thrown from top of car while applying brake, caused by its flying off. He struck on his feet, spraining his knee. Accident happened at South Spencer.

January 27. — J. Nolan, freight brakeman, caught his right arm between dead-woods while coupling cars at Back Bay, Boston, and jammed it badly. Cars had small iron dead-woods.

January 31. — H. M. Worden, freight conductor, caught his hand between draw-bars while coupling cars, and bruised two fingers. Accident happened in West Springfield freight yard.

February 2. — N. J. Wooley, freight brakeman, was struck by bridge at Huntington Avenue, Boston, and had his scalp cut.

February 5. — Peter W. Maher, freight brakeman, when going from Boston to Brighton, was struck by bridge No. 15 and knocked off the cars. He received fatal injuries.

February 13. — L. N. Gibre, freight brakeman, caught his finger between pin and dead-wood while coupling cars in Worcester yard, and broke the first finger on right hand.

February 17. — Robert Dwyer, section man, was on hand-car which was struck by freight engine on Grand Junction Branch at Mystic Avenue bridge, and in jumping from the car he was struck by steps of passenger car of passing train, and had his scalp cut and ankle broken.

February 19. — William Morris, freight brakeman, slipped from top of a freight car and struck on frozen ground and sprained his ankle. Accident happened at North Grafton.

February 19. — Richard Fay, freight brakeman, slipped and fell while getting on car, and wheels passed over his foot. Foot was amputated. Accident happened in Worcester yard.

March 2. — J. C. Grant, freight brakeman, when coupling cars in Worcester yard, his glove stuck to the frozen pin and his hand was caught, two fingers and thumb being bruised.

March 5. — P. Coslow, and team consisting of pair of horses and dump cart, was struck by freight train No. 307 while Coslow was attempting to drive over farm crossing just west of Cooley's crossing, Palmer, Mass. Coslow was fatally injured and horses killed. Whistle was sounded and bell rung for crossing.

March 6. — John Marsh, Austin Wilk and Sophia Signal, all of Three Rivers, Mass., while driving over Barleigh's crossing, north of Palmer, were struck by train No. 460. The horse was killed and sleigh demolished. The occupants of the team were injured as follows: John Marsh, both legs broken and head cut; A. Wilk, internal injuries; Miss Signal, internal injuries and head cut. Bell was rung and whistle sounded for the crossing.

March 10. — H. Nichosikie, while crossing tracks south of freight house at Ware station, was struck by passenger train No. 458 and killed. Engineer did not see the man in time to sound the whistle.

March 12. — Chas. Wells, freight brakeman, was stepping from one car to another when train was just east of North Grafton, and bunter pulled out, cars separated, and Wells fell to the ground, bruising face, side and hip.

March 17. — E. F. Hardman, freight brakeman, when coupling engine to baggage car, using stiff shackle, it did not enter properly, and his left hand was caught between bumper on car and dolly varden on engine, and crushed. Accident happened at Allston.

March 18. — Robert Carson, freight brakeman, while walking on track under Harrison Avenue bridge, Boston, was struck by train No. 25 and his right leg cut off below the knee, his head cut and hand bruised.

March 20. — W. H. Bidwell, freight brakeman, was coupling cars in West Springfield freight yard, and caught his arm between the draw-bars and bruised it badly.

March 22. — Roland Harper, freight brakeman, walked off end car of section of train which had separated, and injured his foot, back and ankle. Accident happened two and one-half miles east of Westfield.

March 27. — W. Goldsmith, freight brakeman, was coupling air-brake hose on freight car as train was moving slowly back, and caught his head between the dead-woods and bruised it slightly. Accident happened in West Springfield yard.

April 1. — W. C. Goldsmith, freight brakeman, while coupling engine to car, caught his thumb between the dead-woods and bruised it. Accident happened in Worcester yard.

April 2. — Louis Garduer, passenger on train No. 54, either fell or jumped from the train as it was entering Charlton station. He rolled on the ground, and the wheels passed over his heel. He was intoxicated.

April 6. — Passenger train No. 9 was wrecked at Lee's crossing east of Westfield, and the following persons were injured: A. Rappelyer, freight brakeman, had muscles of leg strained and knee hurt; Philo Marshall, engineer, had face, hands and ankle cut; J. French, postal clerk, had back strained and bruised; A. Howard, express messenger, had hands and face cut and bruised. No passengers are known to have been injured in this accident.

April 8. — J. G. Koskie, freight brakeman, was found dead on track in Worcester freight yard, his body having been run over by some train. The circumstances of his death are not known, but he probably fell from top of cars. When last seen he was on train.

April 22. — David Tobin of Hinsdale, Mass., was found on track one and one-half miles west of Hinsdale, with his head badly injured. He had evidently been struck by some train or engine, unknown. He was intoxicated.

April 25. — Unknown Italian man, while standing on track about sixty feet east of Park's Corner crossing, South Framingham, was struck by engine of passenger train No. 50, and instantly killed. He was watching train on other track, and did not heed whistle sounded by engine of train No. 50.

April 27. — William Green, freight brakeman, was riding on front end of freight engine in Brookline yard, when some freight cars which had been left standing followed up and struck the engine, and threw Green in front of the pilot. He was run over, and his right leg cut off at the ankle.

May 2. — John Courtney, freight brakeman, fell while between two cars pulling pin when switching in West Springfield freight yard, and was run over by two cars and engine, and instantly killed.

May 4. — J. St. Louis, freight brakeman, caught his hand between the draw-bars while coupling cars at Becket, and his thumb was taken off, one finger bruised and another broken.

May 5. — J. E. Sweeney, baggage master, was riding some freight cars at Webster Mills station, Webster Branch Railroad, when they struck some other cars standing there and threw him on top of cars he was riding, and his right shoulder was sprained and scalp wounded.

May 6. — Albert Demore, freight brakeman, while coupling cars at Back Bay, Boston, caught his arm between the draw-bars, and it was crushed. He went to hospital.

May 7. — A. J. Dandurand, freight brakeman, when coupling cars at West Brookfield, caught his arm between the dead-woods and broke it in two places, at the elbow and at wrist.

May 9. — Albert Veal, Newton Upper Falls, when walking between the tracks at Newton Centre, was struck by train No. 207 and both arms broken. He was struck by side of cars.

May 12. — Anna I. Hartley, eleven years old, of Brighton, Mass., was struck by train No. 160 while crossing tracks at Everett Street, Allston station, and killed. Gates were down.

May 14. — Peter Denno, Jr., freight brakeman, was found dead on the track in Worcester freight yard. His body was cut in two, and it is supposed he fell and was run over while coupling.

May 14. — G. H. Humphrey, freight brakeman, was standing in door of caboose, and when train stopped suddenly he was thrown over backwards on to the ground, striking on a stone and injuring his scalp. Accident happened at Brookfield.

May 15. — William Hubbard, while driving over crossing at Richmond station, was struck by engine of train No. 42 and thrown out, striking his head on a rail, fracturing his skull and cutting the side of his face. A freight train was going over the crossing, and after it had passed he started across and had nearly cleared the crossing when train No. 42 struck the rear end of the wagon.

May 15. — F. Ketchum, freight brakeman, had right thigh fractured while coupling engine to car in Back Bay yard, Boston. He was stepping from between them after placing pin in draw-bar, and was caught between car and engine.

May 19. — Arthur Lord, ten years old, while hanging from side of freight train at East Boston, fell and had his foot run over.

May 25. — Thomas Lafferty, freight brakeman, caught his hand while trying to uncouple cars at Pittsfield, and broke the index finger.

May 30. — Thomas Conroy, Renfrew, Mass., while sitting on track asleep, was struck by passenger train No. 494 and had fingers of right hand mangled and hip bruised. He was intoxicated.

June 3. — John T. Ray, Auburndale, Mass., attempted to board train No. 120 as it was leaving Auburndale station, and fell between second and third cars and had one foot run over and head bruised.

June 4. — A. S. Weed, Park Street, Newton, attempted to board train No. 96 as it was leaving Newton station, and fell and had his leg crushed by car wheels.

June 8. — Unknown man was struck by engine of train No. 84 at Brighton, and fatally injured. Engineer blew the whistle.

June 9. — Chas. Armstrong, switchman, while riding on steps of pay-car in Boston yard, was struck on the head by switchman's lobby, and killed. He jumped on car while it was moving, and swung around on steps and struck the building.

June 12. — Stephen Riley of Boston attempted to board train No. 60 at South Framingham before it had stopped, and swung around under car. Wheels ran over right foot, crushing the toes.

June 16. — Thomas Twombly of Ware, Mass., when attempting to board passenger train No. 420 at Elm Street crossing, Spencer, while train was moving ten miles an hour, fell between the cars and struck his head, fracturing his skull, causing his death.

June 16. — Jeremiah Brady, a young man, passenger on train No. 87, was standing on car steps as train was approaching Faneuil, when it started up suddenly and threw him off, dislocating his shoulder and cutting his face.

June 17. — Mrs. Mary Thibeault was an occupant of a covered wagon which was struck by passenger train on Ware Railroad at crossing just north of Ware station. She was slightly injured. The other occupants were not injured.

June 24. — James Brennan, Orano, Me., while walking on track at Natick, was struck by train No. 85 and slightly injured.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	208
Number of crossings of highways over railroad,	87
Number of crossings of highways under railroad,	44
Number of highway bridges 18 feet above track,	36
Number of highway bridges less than 18 feet above track,	51
Height of lowest bridge above the rail,	14.25 feet.
Number of crossings at which gates or flagman are maintained,	94
Number of crossings at which electric signals are maintained,	4
Number of crossings at which there are neither signals nor flagman,	110
Number of railroad crossings at grade (specifying each),	13
Old Colony Railroad, Providence Division. Old Colony Railroad, South Framingham. New York, Providence & Boston Railroad, Worcester. New York & New England Railroad, Worcester Division. Worcester Viaduct Company. New London Northern Railroad, Palmer. New London Northern, Barrett's Junction. New Haven & Northampton Railroad, Westfield. Fitchburg Railroad. Boston & Maine Railroad, Eastern Division, Mystic Branch, Main Line Western Division, East Boston Branch. Boston & Maine, Mystic Branch. Boston & Maine, Main Line, Western Division. Boston & Maine, East Boston Branch.	
Number of railroad crossings under other railroads (specifying each),	2
Boston & Maine Railroad, Lowell Division. Boston & Maine Railroad, Central Massachusetts Division.	

New Bridges of over Ten Feet Span built within the Year on Roads operated in Massachusetts (including Those replacing Old Structures and Those built where None before existed).

Location.	To Replace.	Description.	Length of Spans and Number of Tracks.	When and by Whom Built.
Main line No. 92.	New.	Plate girder.	37 ft. 4 in., 4 tracks.	November, 1890. R. F. Hawkins.
Webster Branch, 54x320.	Wood.	Plate girder.	27 ft. 11½ in., 1 track.	November, 1890. R. F. Hawkins.
Ware River, 126x1,200.	Wood.	Lattice.	312 ft., 1 track.	June, 1891. R. F. Hawkins.

<i>Bridges on Roads operated in Massachusetts.</i>	
Total length of pile and trestle bridging,	3,334.72 ft.
Bridges extensively repaired during the year (specify how): No. 67. Middle braces, outside trusses strengthened.	
Total amount expended for repairs and renewals of bridges,	\$317,565 88

NAME AND RESIDENCE OF OFFICERS.

William Bliss, *President*, Boston, Mass. Edward D. Hayden, *Vice-President*, Woburn, Mass. Walter H. Barnes, *General Manager*, Boston, Mass. Samuel Hoar, *General Counsel*, Concord, Mass. Myron E. Barber, *Auditor*, Springfield, Mass. Henry T. Gallup, *General Superintendent*, Springfield, Mass. Arthur Mills, *General Traffic Manager*, Boston, Mass. Henry B. Chapin, *General Freight Agent*, Boston, Mass. Hamilton Perkins, *Assistant General Freight Agent*, Boston, Mass. Arthur S. Hanson, *General Passenger Agent*, Boston, Mass. Charles E. Stevens, *Treasurer*, Hingham, Mass. Frank H. Ratcliffe, *Assistant Treasurer*, Boston, Mass. Edward D. Hayden, *Clerk of Corporation*, Woburn, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

William Bliss, Boston, Mass. John Cummings, Woburn, Mass. Edward L. Davis, Worcester, Mass. Chauncy M. Depew, New York, N. Y. Jarvis W. Dunham, Pittsfield, Mass. Edward B. Gillette, Westfield, Mass. Edward D. Hayden, Woburn, Mass. Samuel Hoar, Concord, Mass. Moses Kimball, Brookline, Mass. Jacob C. Rogers, Peabody, Mass. James A. Rumrill, Springfield, Mass. Charles S. Sargent, Brookline, Mass. John P. Spaulding, Boston, Mass.

PROPER ADDRESS OF THE COMPANY.

BOSTON & ALBANY RAILROAD COMPANY,

BOSTON, MASS.

WILLIAM BLISS,
MOSES KIMBALL,
J. N. DUNHAM,
EDWARD L. DAVIS,
JOHN P. SPAULDING,
J. A. RUMRILL,
C. S. SARGENT,
E. D. HAYDEN,
JOHN CUMMINGS,

Directors.

C. E. STEVENS,

Treasurer.

WALTER H. BARNES,

General Manager.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Aug. 25, 1891. Then personally appeared William Bliss, Moses Kimball, J. N. Dunham, Edward L. Davis, John P. Spaulding, J. A. Rumrill, C. S. Sargent, Edward D. Hayden and John Cummings, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

C. E. STEVENS,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Aug. 27, 1891. Then personally appeared Charles E. Stevens and Walter H. Barnes, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FRANK H. RATCLIFFE,
Justice of the Peace.

REPORT

OF THE

BOSTON & LOWELL RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Maine Railroad.]

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Income from lease of road,	\$800,187 46	
Miscellaneous income, less expense, accumulation for sinking fund,	2,284 60	
TOTAL INCOME,		\$802,472 06
Salaries and maintenance of organization,	\$7,000 00	
Interest on funded debt accrued,	357,229 00	
Interest and discount on interest-bearing current liabilities,	48,900 46	
TOTAL DEDUCTIONS,		413,129 46
NET INCOME,		389,342 60
Dividends declared (7 per cent.),		387,058 00
Surplus for year ending June 30, 1891,		2,284 60
Balance Profit and Loss Account June 30, 1890 (surplus),		662,891 92
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		665,176 52
<hr/>		
General Balance Sheet, June 30, 1891.		
Dr.		
Cost of road,	\$6,968,267 76	
Cost of equipment,	833,583 94	
Stocks, bonds and investments,	2,511,330 50	
Wharves and wharf property,	1,440,203 25	
Investments in:		
Manchester & Keene Railroad,	345,749 70	
Bedford-Billerica Railroad,	53,232 58	
Woburn Branch Extension,	290,297 24	
Double track Middlesex Central Railroad,	70,497 90	
Improvement account, third track,	19,978 07	
TOTAL PERMANENT INVESTMENTS,		\$12,533,140 94
Cash,	\$262,094 43	
Bills receivable,	1,113,010 52	
Balance from other companies,	660,056 16	
TOTAL CASH AND CURRENT ASSETS,		2,035,161 11
Sinking fund,		59,399 49
TOTAL,		\$14,627,701 54

Cr.		
Capital stock,		\$5,529,400 00
Funded debt,		7,331,400 00
Current liabilities:		
Loans and bills payable,	\$790,000 00	
Dividends not called for,	193,949 00	
Matured interest coupons unpaid (including coupons due July 1),	51,764 00	
Improvement account,	10,308 93	
TOTAL CURRENT LIABILITIES,		1,046,021 93
Accrued liabilities: Interest not yet due,	\$55,703 09	
TOTAL ACCRUED LIABILITIES,		55,703 09
Profit and Loss balance,		665,176 52
TOTAL,		\$14,627,701 54

CAPITAL STOCK.

Capital stock authorized by charter,	\$5,529,400 00	
Capital stock authorized by votes of company,	5,529,400 00	
Capital stock issued (number of shares, 55,294); amount paid in,		\$5,529,400 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		5,529,400 00
Total number of stockholders,	1,766	
Number of stockholders in Massachusetts,	1,502	
Amount of stock held in Massachusetts,	\$4,832,600 00	

FUNDED DEBT.

Funded debt, as follows:

Bonds due 1892, rate of interest 7 per cent.,		\$999,500 00
Interest paid on same during year,	\$69,965 00	
Bonds due 1895, rate of interest 7 per cent.,		500,000 00
Interest paid on same during year,	\$35,000 00	
Bonds due 1896, rate of interest 6 per cent.,		750,000 00
Interest paid on same during year,	\$45,000 00	
Bonds due 1899, rate of interest 5 per cent.,		620,000 00
Interest paid on same during year,	\$31,000 00	
Bonds due 1903, rate of interest 4½ per cent.,		250,000 90
Interest paid on same during year,	\$11,250	
Bonds due 1905, rate of interest 4 per cent.,		500,000 00
Interest paid on same during year,	\$20,000 00	
Bonds due 1906, rate of interest 4 per cent.,		500,000 00
Interest paid on same during year,	\$20,000 00	
Bonds due 1907, rate of interest 4 per cent.,		2,000,000 00
Interest paid on same during year,	\$80,000 00	
Bonds due 1907, rate of interest 4 per cent.,		325,000 00
Interest paid on same during year,	\$13,000 00	
Bonds of Salem & Lowell Railroad, rate of interest 6 per cent.,		226,900 00
Interest paid on same during year,	\$13,614 00	
Bonds of Lowell & Lawrence Railroad, rate of interest 6 per cent.,		200,000 00
Interest paid on same during year,	\$12,000 00	
Bonds of Nashua & Lowell Railroad, rates of interest 5 and 6 per cent.,		300,000 00
Interest paid on same during year,	\$17,000 00	
Bonds due 1909, rate of interest 4 per cent.,		160,000 00
Interest paid on same during year,	\$6,400 00	
TOTAL AMOUNT OF FUNDED DEBT,		\$7,331,400 00

DESCRIPTION OF ROAD OWNED.	
Main line of road from Boston to Lowell,	26.75 miles.
Main line of road in Massachusetts,	26.75 "
Double track on main line,	26.75 "
Same in Massachusetts,	26.75 "
Branches owned by company, viz.:	
Mystic,	2.25 "
Lexington & Arlington,	9.25 "
Woburn,	6.20 "
Stoneham,	2.50 "
Lawrence,	3.21 "
Salem & Lowell,	16.80 "
Lowell & Lawrence,	12.42 "
Middlesex Central,	11.08 "
Bedford & Billerica,	7.63 "
Total length of branches owned by company,	71.34 "
Total length of branches owned by company in Massachusetts,	71.34 "
Double track on branches,	15.45 "
Same in Massachusetts,	15.45 "
Total road belonging to this company,	98.09 "
Sidings and other tracks not before enumerated,	71.90 "
Same in Massachusetts,	71.90 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	212.19 "
Same in Massachusetts,	212.19 "
Total length of tracks laid with steel rails,	120.50 "
[Weights per yard, 60 to 72 pounds.]	

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	101
Number of crossings of highways over railroad,	58
Number of crossings of highways under railroad,	8
Number of highway bridges 18 feet above track,	6
Number of highway bridges less than 18 feet above track,	52
Height of lowest bridge above the rail,	15 ft. 6 in.
Number of crossings at which gates or flagman are maintained,	73
Number of crossings at which electric signals are maintained,	23
Number of crossings at which there are neither signals nor flagman,	28
Number of railroad crossings at grade (specifying each),	5
Three on Mystic Branch, crossing the Eastern, Boston & Maine and Boston & Albany Railroads.	
Two on Salem & Lowell Railroad, Boston & Maine Railroad and Danvers Railroad.	
Number of railroad crossings over other railroads (specifying each),	1
Fitchburg Railroad.	
Number of railroad crossings under other railroads (specifying each),	2
Both under Lowell & Andover Railroad.	

NAME AND RESIDENCE OF OFFICERS.

F. L. Higginson, *President*, Boston, Mass. C. E. A. Bartlett, *Treasurer*, Chelmsford, Mass. C. E. Cram, *Clerk of Corporation*, Winchester, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

F. L. Higginson, Boston, Mass. William P. Mason, Boston, Mass. George A. Gardner, Boston, Mass. Edwin Morey, Boston, Mass. T. Jefferson Coolidge, Manchester, Mass. F. E. Clarke, Lawrence, Mass. W. C. Baylies, Taunton, Mass.

PROPER ADDRESS OF THE COMPANY.

BOSTON & LOWELL RAILROAD CORPORATION,

OFFICE IN PASSENGER STATION, CAUSEWAY STREET, BOSTON, MASS.

FRANCIS L. HIGGINSON,
WALTER C. BAYLIES,
W. POWELL MASON,
T. JEFFERSON COOLIDGE,
FREDERICK E. CLARKE,

Directors.

C. E. A. BARTLETT,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Boston, Aug. 31, 1891. Then personally appeared Francis L. Higginson, Walter C. Baylies, W. Powell Mason, T. Jefferson Coolidge, and Frederick E. Clarke, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

C. E. A. BARTLETT,

Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Boston, Sept. 1, 1891. Then personally appeared C. E. A. Bartlett, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

EDWARD LESLEY,

Justice of the Peace.

REPORT

OF THE

BOSTON & MAINE RAILROAD,

FOR THE YEAR ENDING JUNE 30, 1891.

INCOME ACCOUNT.		
General Exhibit for the Year.		
Gross earnings from operation,	. . . \$15,382,519 96	
Less operating expenses, . . .	. . . 10,083,498 08	
Income from operation, . . .	. . .	\$5,299,021 88
Interest on bonds owned, viz. :	. . . \$26,728 88	
St. Johnsbury & Lake Champlain Railroad, . . .	\$24,540 00	
Portland Union Railway Station Company, . . .	2,188 88	
Dividends on stock owned, viz. :	. . . 162,388 40	
Maine Central R.R. (18,115 shares), . . .	\$108,690 00	
Portland & Rochester Railroad (4,820 shares), . . .	28,920 00	
Dover & Winnipiseogee Railroad (2,635 shares), . . .	15,810 00	
York Harbor & Beach Railroad (4,971 shares), . . .	4,971 00	
Portland & Ogdensburg Railroad (3,952 ¹ / ₁₀ shares), . . .	3,952 40	
Eastern Railroad in New Hampshire (10 shares), . . .	45 00	
Miscellaneous income, less expenses, viz. :	. . . 163,725 53	
Rents of tenements, lands, etc., . . .	\$173,519 69	
Expenses, . . .	56,269 71	
	\$117,249 98	
Interest received, . . .	23,608 28	
Bridge tolls, . . .	\$10,197 50	
Expenses, . . .	1,434 20	
	8,763 30	
Lyndonville Water Works, . . .	535 79	
Interest on St. J. & L. C. R.R. bonds, owned by B. & L. R.R., . . .	7,450 00	
Dividend on 331 shares of Peterborough R.R. stock, owned by B. & L. R.R., . . .	3,310 00	
Dividend on 136 shares Mt. Washington R'y stock, owned by C. & P. R. R.R., . . .	1,360 00	
Sundry items, . . .	1,448 18	
Income from other sources, . . .	. . .	352,842 81
TOTAL INCOME, . . .	. . .	5,651,864 69

Deductions from income:

Interest on funded debt accrued during year,	\$983,724 59	
Interest and discount on interest-bearing current liabilities,	163,823 87	
Taxes,	710,237 60	
Rentals,	2,011,799 60	
Boston & Lowell R.R.,	\$684,186 46	
Wor., Nash. & Roch. R.R.,	250,000 00	
Conn. & P'sic Rivers R.R.,	233,000 00	
Northern R.R.,	198,420 00	
Manch. & Lawrence R.R.,	102,000 00	
Central Mass. R.R.,	101,500 00	
Port., Saco & Ports'h R.R.,	90,375 00	
Nashua & Lowell R.R.,	73,000 00	
Lowell & Andover R.R.,	52,500 00	
Portsmouth & Dover R.R.,	46,140 00	
Massawippi Valley R'y,	36,000 00	
Peterborough R.R.,	35,699 64	
Dov. & Winnipiseogee R.R.,	29,000 00	
Eastern R.R. in N. H.,	22,500 00	
Stony Brook R.R.,	21,500 00	
Wilton R.R.,	19,537 50	
Newburyport City R.R.,	6,000 00	
W. Amesbury Branch R.R.,	5,700 00	
K'bunk & K'bunkport R.R.,	2,925 00	
Wolfborough R.R.,	2,315 00	
	<u>\$2,012,299 60</u>	
Newport & Richford R.R.,	\$17,500 00	
Sub-let to Can. Pacific R'y for the sum of	18,000 00	
Credit,	<u>500 00</u>	
	<u>\$2,011,799 60</u>	
Total deductions from income,		\$3,869,585 66
NET INCOME,		\$1,782,279 03
Sinking fund payment, account B. & M. R.R. bonds,	\$50,807 00	
Sinking fund payment, account Eastern R.R. bonds,	21,391 88	
Cash paid trustees Eastern R.R.,	\$103,817 83	
Less bonds purchased and cancelled by them, reducing debt,	<u>82,425 95</u>	
	<u>\$21,391 88</u>	
Dividends declared (6 per cent. on preferred stock),	188,982 00	
Dividends declared (9½ per cent. on common stock),*	1,201,833 50	
TOTAL,		<u>1,463,014 38</u>
Surplus for year ending June 30, 1891,		\$319,264 65
Balance Profit and Loss Account June 30, 1890 (surplus),		<u>2,018,240 24</u>
TOTAL PROFIT AND LOSS ACCOUNT (SURPLUS),		<u>\$2,337,504 89</u>

* Nov. 15, 1890, 5 per cent. on 126,415 shares. May 15, 1891, 4½ per cent. on 126,613 shares. This does not include 4,591 shares owned by Boston & Maine Railroad.

Deduct:

Amount transferred Sept. 30, 1890, to the

credit of equipment fund, . . . \$400,000 00

Injury fund, . . . 100,000 00

\$500,000 00

BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),

\$1,837,504 89

EARNINGS FROM OPERATION.

ITEMS.	Total Receipts.	Deductions Account - of Repayments, etc.	Actual Earnings.
Passenger:			
Passenger revenue,	\$7,616,846 36		
Less repayments:			
Tickets redeemed,		\$17,613 63	
Excess fares refunded,		77,487 75	
Other repayments,		8,000 00	
Total deductions,		\$103,101 38	
TOTAL PASSENGER REVENUE,			\$7,513,744 98
Mail,	\$196,419 73		
Express,	393,758 66		
Extra baggage and storage,	46,398 11		
Other items,	21,763 50		
			658,340 00
TOTAL PASSENGER EARNINGS,			\$8,172,084 98
Freight:			
Freight revenue,	\$7,240,599 07		
Less repayments:			
Overcharge to shippers,		\$66,250 85	
Total deductions,		\$66,250 85	
TOTAL FREIGHT REVENUE,			\$7,174,348 22
Other items, Eastern transfer,			10,456 99
TOTAL FREIGHT EARNINGS,			\$7,184,805 21
TOTAL PASSENGER AND FREIGHT EARNINGS,			\$15,356,890 19
Other earnings from operation:			
Telegraph companies,	\$5,477 10		
Rents from tracks, yards and terminals,	18,521 64		
Other sources:			
Coal-hoisting engines,	133 59		
Steamer "Mt. Washington,"	1,497 44		
TOTAL OTHER EARNINGS,			25,629 77
TOTAL GROSS EARNINGS FROM OPERATION,			\$15,382,519 96

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures :			
Repairs of roadway,	\$667,290 93	\$466,950 51	\$1,144,241 44
Renewals of rails,	64,702 52	44,592 27	109,294 79
Renewals of ties,	121,348 22	83,651 88	204,980 10
Repairs of bridges and culverts,	150,997 55	104,065 87	255,063 42
Repairs of fences, road-crossings, signs and cattle guards,	55,202 50	38,044 96	93,247 46
Repairs of buildings,	267,095 92	184,079 62	451,175 54
Repairs of docks and wharves,	-	8,461 19	8,461 19
Repairs of telegraph,	5,807 39	4,002 39	9,809 78
Other expenses,	184 57	127 20	311 77
TOTAL,	\$1,342,629 60	\$933,955 89	\$2,276,585 49
Maintenance of equipment :			
Repairs and renewals of locomotives,	\$234,285 10	\$161,466 75	\$395,751 85
Repairs and renewals of passenger cars,	439,925 52	-	439,925 52
Repairs and renewals of freight cars,	-	447,457 96	447,457 96
Shop machinery, tools, etc.,	48,050 94	33,116 18	81,167 12
Other expenses,	259 45	178 82	438 27
TOTAL,	\$722,521 01	\$642,219 71	\$1,364,740 72
Conducting transportation :			
Wages of engineers, firemen and roundhouse- men,	\$470,787 56	\$420,313 41	\$891,100 97
Fuel for locomotives,	657,470 78	646,065 81	1,303,536 59
Water supply for locomotives,	36,141 87	24,908 58	61,050 45
All other supplies for locomotives,	28,657 76	19,750 62	48,408 38
Wages of other trainmen,	390,096 41	386,440 65	776,537 06
All other train supplies,	70,144 92	36,708 24	106,853 16
Wages of switchmen, flagmen and watchmen,	304,884 87	210,123 36	515,008 23
Expense of telegraph, including train despatch- ers and operators,	73,004 81	50,314 12	123,318 93
Wages of station agents, clerks and laborers,	518,449 19	882,144 63	1,400,593 82
Station supplies,	121,595 40	34,313 90	155,909 30
Car mileage — balances,	19,080 16	256,190 52	275,270 68
Loss and damage,	11,929 07	39,721 81	51,650 88
Injuries to persons,	85,976 71	38,272 55	124,249 26
Other expenses,	4,328 27	63 42	4,391 69
TOTAL,	\$2,792,547 78	\$3,050,078 49	\$5,842,626 27
General expenses :			
Salaries of officers,	\$45,095 79	\$36,242 94	\$81,338 73
Salaries of clerks,	67,312 32	74,890 73	142,203 05
General office expenses and supplies,	10,856 37	9,495 40	20,351 77
Agencies, including salaries and rent, } Advertising and outside agencies, }	48,857 91	3,386 18	52,244 09
Insurance,	20,182 64	13,909 65	34,092 29
Expense of fast freight lines,	-	1,714 12	4,714 12
Rents for tracks, yards and terminals,	21,540 64	3,129 36	24,670 00
Rentals not otherwise provided for,	8,975 04	6,344 96	15,320 00
Legal expenses,	51,097 64	35,215 94	86,313 58
Stationery and printing,	60,992 31	39,485 03	100,477 34
Other general expenses,	22,546 48	15,274 15	37,820 63
TOTAL,	\$357,457 14	\$242,088 46	\$599,545 60
Recapitulation of expenses :			
Maintenance of way and structures,	\$1,342,629 60	\$933,955 89	\$2,276,585 49
Maintenance of equipment,	722,521 01	642,219 71	1,364,740 72
Conducting transportation,	2,792,547 78	3,050,078 49	5,842,626 27
General expenses,	357,457 14	242,088 46	599,545 60
GRAND TOTAL,	\$5,215,155 53	\$4,868,342 55	\$10,083,498 08
Percentage of operating expenses to earnings,			65.55

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

Other expenditures charged to property account:

Franklin & Tilton Railroad stock,	\$66,250 00
Chelsea Beach Railroad stock,	52,700 00
Lands in Lowell,	4,800 00
Lands in Chelmsford,	1,500 00
Richford Elevator, owned jointly with Can. Pacific Railway,	44,776 11

TOTAL CHARGES TO PROPERTY ACCOUNTS,

\$170,026 11

Property sold (or reduced in valuation on the books) and credited property accounts during the year:

Bonds of Eastern Railroad cancelled,	\$81,000 00
Bonds of Portland Union R'y Sta. Co. sold,	50,000 00
Stock of Danvers Railroad transferred to account advances,	25,100 00
Lands in Wakefield sold,	3,487 83

Total credits to property accounts,

159,587 83

NET ADDITION TO PROPERTY ACCOUNT FOR THE YEAR,

\$10,438 28

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$27,876,354 66
Cost of equipment,	4,377,693 94
Bonds of St. Johnsbury & Lake Champlain Railroad,	\$483,300 00
Bonds of Newburyport Railroad,	298,464 95
Bonds of Danvers Railroad,	125,000 00
Stock of Boston & Maine Railroad (exchanged for P. G. F. & C. Railroad stock),	\$551,300 00
Stock of Maine Central Railroad,	1,811,500 00
Stock of Portland & Rochester Railroad,	482,050 00
Stock of Wolfborough Railroad,	343,400 00
Stock of Dover & Winnipiseogee Railroad,	263,144 48
Stock of York Harbor & Beach Railroad,	248,550 00
Stock of Portland & Ogdensburg Railroad,	146,238 80
Stock of Franklin & Tilton Railroad,	100,000 00
Stock of Chelsea Beach Railroad,	91,000 00
Stock of Orchard Beach Railroad,	49,624 89
Stock of St. Johnsbury & Lake Champlain Railroad,	4,283 56
Stock of Newburyport Railroad (transferred from bond account),	4,047 00
Stock of Danvers Railroad,	2,345 00
Stock of Eastern Railroad in New Hampshire, Stock of Portland, Mt. Desert & Machias Steamboat Company,	900 00 15,000 00
Stock of Portland Union Railway Station Company,	25,000 00
Stock of St. John Bridge & Railway Extension Company,	684 00
	4,139,067 73

Bar Harbor property,	\$45,104 37	
Lands in Lawrence,	30,000 00	
Lands in Revere,	23,400 00	
Lands in East Boston,	20,625 00	
Lands in Portland,	16,467 50	
Lands in Waltham,	15,856 12	
Lands in Saco,	15,000 00	
Lands in Dover and Old Orchard,	14,132 21	
Lands in Wakefield,	9,962 17	
Lands in Somerville,	5,850 00	
Lands in Lowell,	4,800 00	
Lands in Manchester, Mass.,	3,650 00	
Lands in Malden,	2,301 44	
Lands in Chelmsford,	1,500 00	
	<hr/>	\$208,648 81
Steamer "Mt. Washington" and wharves,	\$69,260 24	
Richford elevator,	44,676 11	
	<hr/>	114,036 35
		<hr/>
TOTAL PERMANENT INVESTMENTS,		\$37,622,566 44
Cash,	\$427,084 79	
Bills receivable,	370,769 61	
Due from agents,	505,722 72	
Due from solvent companies and other individuals,	2,194,401 24	
TOTAL CASH AND CURRENT ASSETS,		3,497,978 36
Other assets:		
Materials and supplies,	\$1,994,642 77	
Trustees of Eastern Railroad sinking fund,	1,280 90	
Trustees of Boston & Maine Railroad sinking fund,	281,786 72	
Sundries,	596,386 65	
TOTAL OTHER ASSETS,		2,874,097 04
		<hr/>
TOTAL,		\$43,994,641 84
		<hr/>
CR.		
Capital stock:		
Common, { Boston & Maine, \$13,116,400 00		
{ Eastern, 15,319 28		
{ P. G. F. & C., 582 96		
{ B. & M. scrip, 15,597 76		
	<hr/>	\$13,147,900 00
Preferred, { Boston & Maine, \$3,148,200 00		
{ Eastern, 1,500 00		
{ Eastern scrip, 143 80		
	<hr/>	3,149,843 80
TOTAL CAPITAL STOCK,		\$16,297,743 80
Funded debt,		17,240,494 36
Current liabilities:		
Charlestown land mortgage notes,	\$594,800 00	
Loans and bills payable, notes payable,	4,049,000 00	
Audited vouchers and accounts,	843,848 18	
Wages and salaries,	296,838 47	
Net traffic balances due to other companies,	199,228 21	
Dividends not called for,	32,746 25	
Matured interest coupons unpaid (including coupons due July 1),	139,909 12	
Rentals due July 1,	45,250 00	
TOTAL CURRENT LIABILITIES,		6,201,620 23

Accrued liabilities :		
Accrued rentals not yet due,	\$149,323 61	
Accrued interest not yet due,	279,583 77	
Accrued taxes not yet due,	316,281 26	
Sundry lease accounts,	349,991 53	
Suspense account,	1,039,030 77	
TOTAL ACCRUED LIABILITIES,		\$2,134,210 94
Profit and Loss balance,	\$1,837,504 89	
Sinking fund for redemption, Boston & Maine Railroad bonds,	281,786 72	
Sinking fund for redemption, Eastern Railroad bonds,	1,280 90	
		2,120,572 51
TOTAL,		\$43,994,641 84
Contingent Liabilities.		
PRESENT OR CURRENT LIABILITIES NOT INCLUDED IN THE BALANCE SHEET.		
Bonds guaranteed by this company or a lien on its road, viz.: Bonds of Portland Union Railway Station Company to the amount of \$300,000. Principal and interest guaranteed by Boston & Maine and Maine Central Railroads.		\$300,000 00
CAPITAL STOCK.		
Capital stock authorized by charter, and additional legislation,	\$21,297,743 80	
Capital stock authorized by votes of company,	20,954,143 80	
Capital stock issued (number of shares, common, 131,164); amount paid in,		\$13,116,400 00
Capital stock issued (number of shares, preferred, 31,482); amount paid in,		3,148,200 00
Capital stock paid in on shares not issued (B. & M. scrip convertible into stock at par),		15,597 76
Total amount paid in on Eastern and P., G. F. & C. stock (to be exchanged for B. & M. stock),		17,546 04
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		\$16,297,743 80
Total number of stockholders (common, 4,542; preferred, 449),	4,989	
Number of stockholders in Massachusetts (common, 2,851; preferred, 361),	3,212	
Amount of stock held in Massachusetts (common, \$9,183,300; preferred, \$2,740,100),	\$11,923,400 00	
FUNDED DEBT.		
Funded debt, as follows:		
Bonds due Jan. 1, 1893, rate of interest 7 per cent.,	\$105,052 50	\$1,500,000 00
Interest paid on same during year,		
Bonds due Jan. 1, 1894, rate of interest 7 per cent.,	\$141,452 50	2,000,000 00
Interest paid on same during year,		
Improvement bonds due Feb. 2, 1905, rate of interest 4 per cent.,		1,000,000 00
Interest paid on same during year,	\$44,000 00	
Improvement bonds due Feb. 1, 1907, rate of interest 4 per cent.,		500,000 00
Interest paid on same during year,	\$20,000 00	

Funded debt — *Concluded.*

Improvement bonds due Feb. 1, 1937, rate of interest 4 per cent.,	\$1,919,000 00
Interest paid on same during year,	\$76,380 00
Eastern Railroad Co. U. S. gold certificates of indebtedness due Sept. 1, 1906, rate of interest 6 per cent.,	7,399,000 21
Interest paid on same during year,	\$443,480 00
Eastern Railroad Co. £ sterling certificates of indebtedness (£355,100), due Sept. 1, 1906, rate of interest 6 per cent.,	1,728,094 15
Interest paid on same during year,	\$104,313 42
Portsmouth, Great Falls & Conway Railroad bonds due June 1, 1937, rate of interest 4½ per cent.,	998,000 00
Interest paid on same during the year,	\$46,192 50
Portsmouth, Great Falls & Conway Railroad bonds due Dec. 1, 1892, rate of interest 4½ per cent.,	2,000 00
Essex Railroad bonds due Sept. 15, 1891, rate of interest 4½ per cent.,	192,600 00
Interest paid on same during year,	\$8,547 75
Essex Railroad bonds due Sept. 15, 1876, rate of interest 4½ per cent.,	1,800 00
TOTAL AMOUNT OF FUNDED DEBT,	\$17,240,495 36

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:

Number of passengers carried earning revenue,	31,174,544
Number of passengers carried one mile,	413,313,594
Average distance carried,	13.258
Total passenger revenue,	\$7,513,744 98
Average amount received from each passenger,	24.102 cents.
Average receipts per passenger per mile,	1.818 "
Estimated cost of carrying each passenger one mile,*	1.262 "
Passenger earnings per mile of road,	\$6,753 62
Passenger earnings per train mile,	\$1 31.905

Freight traffic:

Number of tons carried of freight earning revenue,	6,982,022
Number of tons carried one mile,	430,749,052
Average distance haul of one ton,	61.694
Total freight revenue,	\$7,174,348 22
Average amount received for each ton of freight,	\$1 02.755
Average receipts per ton per mile,	1.666 cents.
Estimated cost of carrying one ton one mile,*	1.130 "
Freight earnings per mile of road,	\$5,937 71
Freight earnings per train mile,	\$1 68.091

Train mileage:

Miles run by passenger trains,	6,195,414
Miles run by freight trains,	4,274,354
Total mileage trains earning revenue,	10,469,768
Miles run by switching trains,	1,986,199
Miles run by construction and other trains,	397,117
Total train mileage,	12,853,084
Average number of persons employed,	10,802

Rates of fare:

Average rate of fare per mile received for local tickets,	1.813 cents.
Average rate of fare per mile received for commutation tickets within suburban circuit,	1 to 2 "
Average rate of fare per mile received for commutation tickets outside suburban circuit,	2 to 2½ "

* See note under "Operating Expenses."

Rates of fare — *Concluded.*

Average rate of fare per mile received for mileage tickets,	2 cents.
Average rate of fare per mile received for season tickets, . .	.739 "
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies,	1.843 "

Rates of freight:

Average rate per ton per mile received from freight way-billed local,	2.616 "
Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies,	1.123 "

Relating to passengers:

Passengers to Boston (including season),	10,543,954
Passengers from Boston (including season),	10,472,116
Season-ticket passengers to and from Boston,	1,803,690

DESCRIPTION OF ROAD OWNED.

Main line of road from Boston to Portland, Western Division,	115.50	
Main line of road from Boston to New Hampshire State Line, Eastern Division,	41.45	
Main line of road from Conway Junction to North Conway, Northern Division,	72.86	
		229.81 miles.
Main line of road in Massachusetts,	78.20	"
Main line of road in New Hampshire,	104.69	"
Main line of road in Maine,	46.92	"
Double track on main line,	109.02	"
Same in Massachusetts,	70.04	"
Branches owned by company, viz.:		
Medford Branch (single track),	2	"
Methuen Branch (2.75 miles single track; 1 mile double), . .	3.75	"
Great Falls Branch (single track),	2.75	"
East Boston Branch (1.91 miles single track; 1.56 miles double),	3.47	"
Charlestown Branch (double track),	1.09	"
Saugus Branch (5.83 miles single track; 3.72 miles double), .	9.55	"
Swampscott Branch (single track),	3.96	"
Marblehead Branch (single track),	3.52	"
Lawrence Branch (18.25 miles single track; 1.64 miles double),	19.89	"
South Reading Branch (single track),	8.12	"
Gloucester Branch (single track),	16.94	"
Essex Branch (single track),	6	"
Asbury Grove Branch (single track),	1.06	"
Salisbury Branch (single track),	3.79	"
Total length of branches owned by company,	85.89	"
Total length of branches owned by company in Massachusetts, .	83.14	"
Total length of branches owned by company in New Hampshire,	2.75	"
Double track on branches,	9.01	"
Same in Massachusetts,	9.01	"
Total road belonging to this company,	315.70	"
Sidings and other tracks not before enumerated,	194.93	"
Same in Massachusetts,	142.45	"
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK, .	628.66	"
Same in Massachusetts,	382.84	"
Total length of tracks laid with steel rails,	546.23	"
[Weights per yard, 60 to 72 pounds.]		

Roads and Branches belonging to Other Companies, operated by this Company under Lease or Contract, the Operations of which are included in this Return.

✦ Worcester, Nashua & Rochester Railroad,	94.48 miles.
✦ Eastern Railroad in New Hampshire,	16.08 "
✦ Portland, Saco & Portsmouth Railroad,	50.76 "
✦ Wolfborough Railroad,	12.03 "
Chelsea Beach Railroad,	3.34 "
Newburyport City Railroad,	1.97 "
Portsmouth & Dover Railroad,	10.88 "
Danvers Railroad,	9.26 "
Newburyport Railroad,	26.98 "
Lowell & Andover Railroad,	8.73 "
West Amesbury Branch Railroad,	4.45 "
Dover & Winnipiseogee Railroad,	29 "
Manchester & Lawrence Railroad,	22.39 "
Kennebunk & Kennebunkport Railroad,	4.50 "
Boston & Lowell Railroad and branches,	98.09 "
Nashua & Lowell Railroad,	14.50 "
Stony Brook Railroad,	13.16 "
Wilton Railroad,	15.50 "
✦ Peterborough Railroad,	10.50 "
Manchester & Keene Railroad (operated for joint account with Concord & Montreal Railroad),	29.59 "
Central Massachusetts Railroad,	98.77 "
Connecticut & Passumpsic Rivers Railroad,	110.30 "
Massawippi Valley Railway,	36.75 "
Northern and Concord & Claremont Railroads,	172.32 "
Total length of above roads,	894.33 "
Total length of above roads in Massachusetts,	311.14 "
Total length of above roads in other States (specifying each),	583.19 "
✦ Eastern Railroad in New Hampshire,	16 08 "
✦ Worcester, Nashua & Rochester Railroad in New Hampshire,	55.02 "
✦ Wolfborough Railroad in New Hampshire,	12.03 "
Portsmouth & Dover Railroad in New Hampshire,	10.88 "
West Amesbury Branch Railroad in New Hampshire,	2.32 "
Manchester & Lawrence Railroad in New Hampshire,	22.39 "
Dover & Winnipiseogee Railroad in New Hampshire,	29 "
Nashua & Lowell Railroad in New Hampshire,	5.25 "
✦ Wilton Railroad in New Hampshire,	15.50 "
✦ Peterborough Railroad in New Hampshire,	10.50 "
Manchester & Keene Railroad in New Hampshire,	29.59 "
Northern and Concord & Claremont Railroads in New Hampshire,	172.32 "
Total length of roads in New Hampshire,	380.88 "
✦ Portland, Saco & Portsmouth Railroad in Maine,	50.76 "
Kennebunk & Kennebunkport Railroad in Maine,	4.50 "
Total length of roads in Maine,	55.26 "
Connecticut & Passumpsic Rivers Railroad in Vermont,	110.30 "
Massawippi Railway in Canada,	36.75 "
TOTAL,	583.19 "
Total miles of road operated by this company,	1,210.03 "
Total miles of road operated by this company in Massachusetts,	472.48 "
Number of stations in Massachusetts on all roads operated by this company,	267
Number of telegraph offices in same,	138
Number of stations on all roads owned by this company,	156
Same in Massachusetts,	106

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Number Leased.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving-Wheel Brake.
Locomotives:							
Passenger,	126	94	220	-	-	-	-
Freight,	80	76	156	-	-	-	-
Other,	54	42	96	-	-	-	-
TOTAL,	260	212	472	58 tons.	34 tons.	268	46
Passenger cars,	378	189	567	28½ tons.	22 tons.	567	-
Combination cars,	50	69	119	-	-	119	-
Baggage, mail and express cars,	87	43	130	-	-	130	-
Parlor cars,	12	13	25	-	-	25	-
Sleeping cars,	-	2	2	-	-	2	-
Directors' and pay cars,	2	1	3	-	-	3	-
TOTAL,	529	317*	846	-	-	846	-
Box freight cars (basis of 8 wheels),	2,038	1,598½	3,627½	-	{ 9½ tons.	8 wheel.	{ -
Stock freight cars (basis of 8 wheels),	23	24	47	-	{ 4½ tons.	4 wheel.	{ -
Coal freight cars (basis of 8 wheels),	755½	718½	1,474	-	-	-	-
Flat freight cars (basis of 8 wheels),	1,724	1,470½	3,194½	-	{ 7½ tons.	8 wheel.	{ -
Other freight cars (basis of 8 wheels),	18	21	39	-	{ 3¾ tons.	4 wheel.	{ -
TOTAL,	4,558½	3,823½	8,382	-	-	-	-
Cars in company's service:							
Gravel cars,	7	98	105	-	-	-	-
Derrick cars,	18	11	29	-	-	-	-
Caboose cars,	69	62	131	-	-	-	-
Other road cars,	24	24	48	-	-	-	-
TOTAL,	118	195	313	-	-	-	-
Ice cutters,	5	1	6	-	-	-	-
Steam shovels on cars,	9	-	9	-	-	-	-
Pile drivers on cars,	2	-	2	-	-	-	-
Snow ploughs on wheels,	34	16	50	-	-	-	-

Number of cars in passenger equipment with 8 wheels fitted with brakes for all wheels, 793

Number of 12-wheel cars fitted with brakes for outside pair of wheels, 8

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	6	7	20	7	26	8	33
Employees,	1	11	23	139	24	150	36	159
Others, .	-	1	38	50	38	51	55	62
Total, .	1	18	68	209	69	227	99	254

* This equipment includes ten passenger cars, two parlor, two sleeping and four baggage cars, of which seventy per cent. is owned by leased roads and thirty per cent. by the Canadian Pacific Railway.

STATEMENT OF EACH ACCIDENT IN THE STATE OF MASSACHUSETTS FOR THE
YEAR ENDING JUNE 30, 1891, AS REPORTED TO THE RAILROAD COM-
MISSIONERS.

July 1, 1890. — At North Winchester: P. Carroll, brakeman, in climbing up a ladder of the saloon car, struck against tell-tale post and was thrown down, bruising his hip badly.

July 1. — At Haverhill: H. V. Baxter, passenger, attempting to take moving train, was run over and fatally injured.

July 1. — At Northampton: J. Foley, section foreman, while riding on track bicycle, was run into by train and his head somewhat cut.

July 2. — At Malden: an unknown man jumped from moving train and fell, receiving cuts about the head.

July 8. — At machine shop: Gustavus Tibbetts, an insane passenger, escaped from his attendant and jumped from train, receiving fatal injuries.

July 11. — At Oakdale: Mrs. O. B. Harris, passenger, in entering car fell from step, receiving bad bruises.

July 12. — At Lynn: George F. Anderson, brakeman, had his hand jammed between draw-bars while coupling cars.

July 12. — At Lowell: Michael Sullivan, trespasser, while stealing a ride, fell between the cars and was fatally injured.

July 13. — At Haverhill: Siffroid Thibardeau, while walking on station platform, was taken with vertigo and fell under a passing train, and was fatally injured.

July 14. — At Somerville: Cornelius Sullivan, passenger, jumped from moving train, receiving cuts about the head.

July 14. — At Wakefield: Selvin Robinson, brakeman, while coupling cars, had his hand badly jammed.

July 17. — At Haverhill: George W. Robinson, brakeman, while coupling cars, had two fingers caught and crushed.

July 19. — At East Lynn: Charles B. Beaupry, trespasser, while riding on top of train, struck an overhead bridge, and was knocked off and instantly killed.

July 21. — At East Boston: John Kickham, attempting to climb over between cars which were being shifted across the street, had his foot caught and jammed between draw-bars.

July 22. — At Beverly: Mrs. Charlotte Rice, passenger, jumped from moving train, receiving two scalp wounds.

July 24. — At East Cambridge: Martin MacDonald, attempting to climb on to moving train, slipped, and had one heel run over.

July 25. — At Boston: Edward P. Littlefield, employee, had his hand caught between engine and car, and ends of his fingers crushed.

July 28. — At Peabody: Dennis Mangold, trespasser, was found dead on the track; probably struck by passing train.

July 29. — At Wellington: Patrick J. Hughes, trespasser, while crossing track, was struck by train and instantly killed.

July 29. — At Boston: James Airing, brakeman, riding on rear car of train, had his foot caught and slightly jammed between end of car and lip of draw-bar.

July 30. — At Woburn: Philip Doherty, trespasser, walking on track, was struck by engine, one arm cut off and one foot crushed.

July 31. — At East Boston: Dennis McCarthy, trespasser, walking on track, was struck by train and somewhat bruised about the face.

August 1. — At West Boylston: James Doyle, Amos Shepherd and Andrew Boyd, section men, while riding hand-car, were struck by engine, Doyle receiving internal injuries and the other two being more or less bruised.

August 1. — At Danvers: H. F. Staples, brakeman, while coupling, had his thumb taken off.

August 1. — At Hadley: M. E. Ahern, brakeman, while setting brakes, was thrown from top of car, by brake flying off, receiving slight bruises.

August 2. — At Ward Hill: T. F. Johnson, baggage master, standing at door of baggage car, struck his head against a projecting sign board on station, receiving slight scalp wounds.

August 2. — At West Lynn: George F. Andrews, brakeman, fell from car, receiving internal injuries.

August 2. — At Ware: Frank Cannon, trespasser, assisting train men to couple cars, was caught between car and platform and fatally injured.

August 7. — At East Somerville: Walter Bumpus, brakeman, in jumping from train, was struck by engine coming in opposite direction, his left arm being broken and his head cut.

August 7. — At Worcester: David Robert, conductor, in pulling pin, had his finger jammed.

August 9. — At Stoneham: C. G. Bates, brakeman, while coupling, had his hand slightly jammed.

August 9. — At Groton: George Clukey, brakeman, was found dead on top of car, with skull fractured, probably by striking overhead bridge.

August 9. — At Haverhill: Fred A. Snow, brakeman, while coupling, had his hand caught and jammed.

August 12. — At Somerville: — Erickson, trespasser, intoxicated, lying on track, had his arm and foot cut off by engine.

August 13. — At Salem: John J. McNiff, brakeman, while coupling, was caught and somewhat jammed between engine and car.

August 14. — At Mouroe's: John Mason, trespasser, walking on track, was struck by train and fatally injured.

August 14. — At Knight's crossing: J. Murray, a newsboy, fell from platform of car, receiving fatal injuries.

August 14. — At Lynn: James A. Rosborough, brakeman, while pulling pin, had his thumb caught and jammed.

August 14. — At Boston: George H. Walden, brakeman, standing on top of car, struck against frame of drawbridge, receiving slight scalp wounds.

August 14. — At Mystic wharf: George Galley, brakeman, while coupling, had his foot injured by draw-bar pulling out and falling on it.

August 14. — At Boston: Anthony J. Rose, employee, walking on track, was struck by engine, receiving bad bruises.

August 15. — At North Billerica: unknown man was found dead on track; apparently fell from some train.

August 16. — At Somerville: Walter Shackley, brakeman, while pulling pin, had his finger badly jammed.

August 16. — At Salem: G. W. Crowell, trespasser, while walking on track, was struck by engine and fatally injured.

August 18. — At Mystic wharf: E. R. Butler, brakeman, had his finger badly jammed between switch rope and pin, while switching cars.

August 18. — At Lowell: L. Brocher, employee, either fell or jumped from train, and, falling under wheels, was fatally injured.

August 19. — At Wakefield Centre: Michael Hallisey, trespasser, stealing ride, jumped from rear platform of train, and received bad bruises.

August 21. — At Fells: Alexander Torrie, brakeman, while pulling pin, had his finger badly jammed.

August 22. — At Salem: Moses Lapham, passenger, while riding in car, was struck by a projection from a passing freight train, and somewhat injured.

August 22. — At Clinton: F. N. Newell, brakeman, while coupling cars, had his hand jammed.

August 27. — At Lawrence: Alice Flint, Mrs. Rufus Reed, Mrs. Jennie Knapp, Dr. G. R. Knapp and Mrs. Margaret Casey, passengers, received slight injuries, caused by concussion of a car which was being attached to the car in which they were seated.

August 28. — At Mortvale: Frank Barnes, trespasser, was found on track with foot crushed; had apparently been run over by passing train.

September 1. — At Faulkner's: George H. Phillips, driver, and S. Kingston, engineer, of a chemical engine, while crossing the track, were struck by train, Phillips receiving fatal injuries and Kingston having one foot crushed.

September 2. — At South Lawrence: Margaret E. O'Neil, trespasser, while picking up chips on the track, was struck by engine, receiving internal injuries.

September 2. — At Boston: William Dunlap, engineer, fell from his engine, and was run over and fatally injured by passing train.

September 4. — At Malden: James Martelle, trespasser, while asleep on track, was struck by engine, receiving sundry cuts and bruises.

September 6. — At Wayland: J. Simonds, brakeman, fell from train, spraining ankle and injuring side.

September 11. — At Lowell: Willard Gilson, employee, while coupling cars, had his thumb and forefinger crushed.

September 12. — At Salem: James Peters, employee, while coupling cars, had thumb crushed and one finger badly broken.

September 13. — At East Boston: George Young, brakeman, riding on top of train, struck an overhead truss timber supporting gate frame, and was thrown from car, receiving injuries about the head and side.

September 14. — At Worcester: Ernest J. Jeffrey, baggage master, while coupling cars to engines, had his nose and cheek bone broken by breaking of tender casting.

September 14. — At Worcester: James T. Daley, trespasser, was found dead under a car, with an arm crushed and chest bruised, apparently run over by some shifting train.

September 16. — At Lowell: Levere Guillemette, employee, while endeavoring to pass between dump car and coal shed as car was being dumped, had his leg broken.

September 17. — At Lowell: Charles Lalamand, employee, fell from top of car, and was run over and both legs crushed.

September 17. — At North Cambridge Junction: Mrs. Halston, trespasser, while sitting beside track, was struck by steps of passing car, and somewhat injured.

September 18. — At Lynn: Benjamin Sweetser, trespasser, while walking on track, was struck by train and instantly killed.

September 18. — At Salem : Charles L. Perry, brakeman, while coupling cars, had one finger badly jammed.

September 20. — At West Lynn : Arthur G. Buchanan, brakeman, while coupling engine to car, had one finger badly jammed.

September 24. — At East Somerville : Andrew Canno, or Hallett, trespasser, walking on track, was struck by train, receiving bad cuts about the head and legs.

September 25. — At Salem : Henry Newhall, passenger, attempting to take moving train, fell and had his leg somewhat cut.

September 25. — At Bleachery : Mrs. Mary J. Lee, trespasser, walking on track, was struck by engine and instantly killed.

September 30. — At East Cambridge : M. J. Hennessey, brakeman, while coupling cars, had his hand jammed between draw-bars.

October 3. — At Manchester : Henry Gray, brakeman, while coupling cars, had his finger crushed.

October 4. — At Brown's Crossing : Clara M. Parke, attempting to drive across track, was struck by engine, and her shoulder broken.

October 5. — At Beverly : Edward Lafferty, trespasser, walking on track, was struck by train, receiving a broken arm and internal injuries.

October 7. — At South Lawrence : Robert N. Anderson, employee, while loading a car, fell off backwards and was fatally injured.

October 7. — At North Littleton : George H. Barrett, brakeman, while coupling cars, had his forefinger crushed.

October 7. — At Hadley : Michael Green, passenger, stepped off moving train, receiving bad cuts about the head and face.

October 9. — At Somerville : Lena Atwood, trespasser, attempting to cross track, was caught between two passing trains, and one foot crushed.

October 12. — At Salem : John Callahan was found dead on the track ; had apparently been killed by passing train.

October 13. — At Lowell : Thomas Keely, trespasser, while walking on track, was struck by engine and fatally injured.

October 13. — At North Wilmington : James Martell, brakeman, while coupling cars, had his hand badly jammed.

October 15. — At Oakdale : Michael Grady, brakeman, while coupling engine to car, had his arm caught and badly jammed.

October 15. — At Somerville : unknown man was found near track, badly injured ; probably fell from train.

October 16. — At Boston : George Robbins, brakeman, while coupling engine to car, had his thumb and finger jammed.

October 17. — At Melrose : James Rogers, trespasser, while playing on track, was struck by engine and instantly killed.

October 20. — At Paper Mills : George Morgan, brakeman, while coupling cars, had his finger slightly jammed.

October 22. — At Walnut Hill : John Fitzgerald, employee, attempting to cross track in front of engine, was struck and fatally injured.

October 22. — At Somerville Highlands : Mabel Marshall, trespasser, attempting to cross track, was struck by engine and somewhat injured.

October 22. — At Somerville : Alpha Z. Chickering, brakeman, struck a switch stand in stepping off engine, receiving slight injuries.

October 23. — At West Medford : William Morse, brakeman, was thrown from cars by the train breaking apart, receiving bad bruises.

October 23. — At Lowell: Peter Brown, employee, while coupling cars, had his hand badly jammed.

October 24. — At Gloucester: Robert Ramsdell, passenger, fell from car steps, and had his right leg taken off.

October 24. — At Haverhill: Alexander Therroux, employee, while coupling engine to car, had his finger badly jammed.

October 25. — At Haverhill: Oliver Provencher, trespasser, while walking on track, was struck by train and fatally injured.

October 26. — At East Boston: Charles H. Calder, brakeman, while coupling cars, had his right arm jammed.

October 27. — At South Lawrence: John Murphy, employee, in stepping from moving train, fell and had his hand run over and crushed.

October 28. — At Worcester: Jane Ryan, passenger, stepped in front of moving train and fell, injuring her knee.

October 29. — At Lowell: Dennis F. Galvin, brakeman, while climbing on to engine, had his left arm broken.

October 29. — At Northampton: Timothy J. Lane, brakeman, while coupling engine to car, had his finger caught and jammed.

October 30. — At South Lawrence: Timothy J. Hennessey, passenger, attempting to take moving train, was run over and fatally injured.

October 30. — At Chelsea: George W. Stockton, passenger, jumped from car platform and was fatally injured.

November 1. — At Wilmington: J. B. Wiggin, driving across the track, was struck by engine and fatally injured.

November 1. — At East Cambridge: Dennis Donovan, trespasser, asleep on track, was run over and both feet taken off.

November 3. — At Lowell: C. M. Pattee, employee, while coupling cars, had two fingers crushed.

November 5. — At Melrose: unknown man, walking on track, was struck by train and fatally injured.

November 5. — At Lowell: Lewis Pepier, employee, while coupling, had two fingers crushed.

November 10. — At Sterling Junction: William Shaw, brakeman, while coupling, had one finger jammed.

November 11. — At Lynn: Philip Charton, trespasser, was found between the tracks, intoxicated, with one arm broken.

November 12. — At Lowell: Henry Felch, employee, while working on track, was struck by engine and fatally injured.

November 12. — At Clinton: A. Lunazette, brakeman, while coupling cars, had his hand crushed.

November 12. — At Bradford: James H. Shaw, brakeman, while coupling cars, had his hand crushed.

November 13. — At Boston: Hiram Holbrook, brakeman, while coupling cars, had his thumb and three fingers crushed.

November 13. — At Prospect Hill: Frank I. Sears, brakeman, while coupling cars, had his arm crushed.

November 14. — At Salem: George Soper and John G. Bean, driving across the track, were struck by engine, Soper having his leg bruised and Bean receiving injuries about the head.

November 14. — At Chelsea: Fred M. Little, employee, either fell from, or was struck by, a passing train, and fatally injured.

November 14. — At Lynn: Thomas Brennan, trespasser, attempting to climb over train, between cars, had his foot caught and jammed between draw-bars.

November 17. — At Wakefield: Charles Young, passenger, attempting to take moving train, had his right leg taken off.

November 17. — At Mystic Wharf: M. J. Cosgrove, while driving across the track, was struck by train and somewhat bruised.

November 19. — At Lynn: Frank C. Hendry, freight conductor, was struck by engine and fatally injured.

November 21. — At Lowell: John J. Powers, brakeman, while coupling engine to cars, was caught and jammed between them.

November 22. — At Stoneham: W. C. Johuson, brakeman, while coupling engine to train, had one finger jammed.

November 27. — At Revere: Joseph H. Gray, brakeman, was found on track fatally injured; probably fell from train.

November 27. — At Lowell: Arthur A. Varney, employee, while pulling pin, fell under train and was fatally injured.

November 27. — At Boston: William Mayer, shifter, while coupling cars, had his hand jammed.

November 27. — At Lynn: E. B. Thompson, shifter, while coupling cars, had two ribs bruised by pin flying out.

November 29. — At Northampton: Timothy J. Lane, brakeman, while coupling engine to cars, had his finger jammed.

November 29. — At Mishawum: W. Wood, brakeman, fell from car, breaking his right arm.

November 29. — At Groton: C. Battey, brakeman, while climbing on to car, fell, hurting his shoulder.

November 30. — At Salem: Mrs. George E. Elliot, passenger, while leaving moving train, fell, receiving bad bruises.

December 1. — At Malden: Mrs. Tilden, while driving across the track, was struck by engine, receiving internal injuries.

December 1. — At Mystic Wharf: Charles Folsom, brakeman, while coupling, had one finger jammed.

December 1. — At Mystic Wharf: A. Z. Chickering, employee, while coupling, had one finger jammed.

December 3. — At East Boston: Peter Sinstrom, while driving across the track, was struck by train, receiving slight bruises.

December 4. — At Salem: William G. Larrabee, brakeman, while coupling, was caught between engine and car and badly jammed.

December 5. — At Lowell: Peter Brown, shifter, while coupling cars, had finger crushed.

December 5. — At Ware: Fred Pouliott, brakeman, while coupling cars, had his hand crushed.

December 6. — At Lowell: Louis Fourquay, attempting to cross track in front of train, was struck and fatally injured.

December 6. — At Newburyport: Edward Grose, brakeman, while coupling, had two fingers and thumb crushed.

December 8. — At Lowell: D. W. Aldrich, shifter, was riding on step of engine when car ran into it, throwing him off, running over his right foot and breaking his left leg.

December 8. — At Lowell: A. M. Spaulding, switchman, was struck by a flying stake, receiving slight scalp wounds.

December 8. — At Lowell: Gilbert Alley, trespasser, while attempting to climb over cars, had his left foot jammed between draw-bars.

December 10. — At Lowell: James Cotter, shifter, was caught between cars and a post, and his collar-bone broken.

December 13. — At Winter Hill: John Mowatt, trespasser, while crossing track, was struck by train and fatally injured.

December 13. — At Boston: Charles Blanchard, brakeman, while coupling engine to car, had his finger jammed.

December 15. — At Lynn: unknown man, attempting to cross track, was struck by engine and instantly killed.

December 15. — At Belchertown: unknown man, trespasser, walking on track, was struck by engine and instantly killed.

December 15. — At Haverhill: Samuel C. Hovey, trespasser, walking on track, was struck by engine and his collar-bone fractured.

December 20. — At Mystic Wharf: Daniel Turnbull, brakeman, threw switch wrong, letting engine off track, and having his fingers jammed between engine and switch-handle.

December 23. — At Boston: Martin Ashford, trespasser, was found lying on track with one foot crushed; apparently had been run over by train.

December 23. — At East Somerville: Charles Abbott, brakeman, while coupling cars, had his shoulder jammed between dead-woods.

December 24. — At East Cambridge: Daniel Perrin and C. F. Tolan, car inspectors, were at work under car when train started, fatally injuring Perrin and slightly injuring Tolan.

December 24. — At Charlestown: W. H. Robinson, freight conductor, fell from top of car, breaking his arm.

December 24. — At Boston: William Wallace, brakeman, while coupling cars, had his fingers jammed.

December 24. — At Somerville: J. E. Holland, brakeman, while coupling, had one finger crushed.

December 24. — At Boston: E. W. Button, brakeman, fell from top of train, breaking his arm.

December 30. — At Beverly: unknown man, trespasser, walking on track, was struck by engine and instantly killed.

December 31. — At Revere: David F. King, brakeman, in jumping off engine, caught his foot and was dragged some distance, receiving bruises and internal injuries.

December 31. — At Sterling Junction: S. W. Field, conductor, riding on step-ladder of car, struck against signal-post and was knocked off, tearing his eyelid, cutting his head and badly bruising himself.

Jan. 1, 1891. — At Lowell: John Doyle, brakeman, while coupling cars, had his arm broken between dead-woods.

January 2. — At East Boston: Daniel Calman, trespasser, while walking on track, was struck by engine and internally injured.

January 3. — At Hadley: Henry Leonard and Mabel Hinkley were instantly killed, and Edwin Bond, Charles Bond, Lillie Adams and Fannie Plympton more or less injured, by being struck by engine while driving across track.

January 3. — At East Cambridge: J. L. Breslin, brakeman, while pulling pin, was caught between cars and his back slightly injured.

January 5. — At Worcester: Patrick Murray, brakeman, while coupling cars, had his finger jammed.

January 6. — At South Clinton: C. W. Royce, brakeman, struck his head against overhead bridge and was instantly killed.

January 8. — At South Lawrence: Frank I. Bradford, brakeman, while coupling cars, was caught and slightly jammed between them.

January 13. — At Danvers Junction: William Perkins, passenger, jumped from moving train, and, falling beneath wheels, was fatally injured.

January 13. — At West Lynn: William J. Flye, brakeman, fell from side ladder of caboose, breaking his neck.

January 13. — At Lowell: George Doherty, brakeman, while coupling cars, had his arm caught and crushed.

January 13. — At North Lawrence: J. M. Currier was driving beside track, when his horse took fright and ran into train, throwing him out, breaking his collar-bone and several ribs, and inflicting bad scalp wounds.

January 14. — At Mystic Junction: Arthur B. Friend, brakeman, while coupling cars, had his arm caught and crushed.

January 15. — At Charlestown: Ed. L. Smith, shifter, while coupling cars, had two fingers jammed.

January 19. — At Somerville: Charles L. Munson, brakeman, while coupling, had his little finger caught and jammed.

January 19. — At Mystic Junction: W. H. Beaneclair, conductor, while pulling pin, had his arm caught and jammed.

January 20. — At Lynn: Theodore Sexton, trespasser, walking on track, was struck by engine, receiving slight scalp wounds.

January 22. — At Somerville: John Welch, brakeman, while coupling cars, had his hand crushed between draw-bars.

January 22. — At Boston: Edmund Wallace, brakeman, while coupling cars, had his left arm jammed.

January 23. — At North Wilmington: Henry P. Porter, brakeman, while standing on side ladder of car, struck against lamp post on station platform and was knocked off, receiving injuries to his arm and side.

January 24. — At West Berlin: Benjamin Walker, station foreman, riding on hand-car, was struck by train, slightly injuring his leg and back.

January 26. — At Charlestown: John Solomon, fireman, while crossing track, was struck by engine and somewhat bruised.

January 28. — At Lowell: Zenas McRay, shifter, while coupling cars, had two fingers badly jammed.

January 31. — At Haverhill: M. Greenbaum, trespasser, attempting to climb over passing train while gates were closed, fell under cars and was fatally injured.

January 31. — At Lowell: Peter McCalla, trespasser, while walking on track, was struck by engine and instantly killed.

February 3. — At Salem: J. H. Oliver, brakeman, while pulling pin, had two fingers crushed.

February 4. — At Georgetown: T. J. Kenney, brakeman, while coupling cars, had one finger crushed.

February 4. — At Lowell: Charles Miller, brakeman, while coupling engine to car, had one finger jammed.

February 6. — At Ware: James MacLane, brakeman, fell from top of caboose, breaking his neck.

February 7. — At Lynn: Victor Norton, brakeman, while coupling car to engine, had his little finger crushed.

February 7. — At Lynn: Michael Ryan, passenger, jumped or fell from moving train, and was fatally injured.

February 7. — At Lowell: C. W. Giles, brakeman, had his foot caught and jammed between draw-bar and bunting post.

February 9. — At South Lawrence: Charles E. Wilmarth, conductor, while standing on track, was struck by train and fatally injured.

February 9. — At Ward Hill: Charles Bassett, trespasser, walking on track, was struck by engine, injuring his left side quite seriously.

February 10. — At Mystic Wharf: Charles Luncey, brakeman, while coupling cars, had his finger caught and injured.

February 10. — At Worcester: R. E. Stoker, brakeman, while coupling cars, had his little finger jammed.

February 12. — At Arlington: Bigelow Winship, passenger, fell from car platform under wheels, and had one foot crushed.

February 12. — At West Medford: G. B. Rhodes, brakeman, struck bridge abutment, and was knocked from car and somewhat injured.

February 12. — At Lynn: Arthur G. Buchannan, brakeman, while coupling cars, had his finger badly jammed.

February 12. — At Boston: J. S. Murphy, brakeman, while coupling cars, had his arm slightly jammed.

February 16. — At Newburyport: James Driscoll, employee, while coupling engine to car, had two fingers crushed.

February 18. — At Boston: J. H. Staples, freight conductor, while coupling cars, had his hand badly jammed.

February 20. — At East Lynn: Fred K. Trains, brakeman, struck his head against overhead bridge, receiving bad scalp wounds.

February 22. — At Wayland: Daniel Coakley and Michael McGrath, while driving across track, were struck by engine and fatally injured.

March 3. — At Lynn: Walter G. Jones, brakeman, while coupling cars, had two fingers jammed.

March 3. — At Somerville: Henry L. Cheney, brakeman, while coupling cars, had his little finger jammed.

March 5. — At Beverly: Frank Perley, brakeman, while coupling engine to ice car, had his hand crushed.

March 7. — At East Boston: Robert A. Fisher, brakeman, while coupling cars, fell and was run over and fatally injured.

March 9. — At Lynn: Lucian Newhall, passenger, attempting to take moving train, fell and was dragged some distance, receiving slight cuts about the head.

March 12. — At Lynn: Charles Cotter, shifter, while coupling cars, had one finger crushed.

March 12. — At Northampton: E. F. Graves was thrown from car by reason of breaking of brake chain, receiving serious injuries to his spine.

March 13. — At Sterling Junction: A. W. Lunazette, brakeman, jumped from train and was struck by car coming in opposite direction, receiving injuries to his left shoulder.

March 14. — At Worcester: P. J. Scanlan, conductor, while coupling cars, had his finger jammed.

March 16. — At South Clinton: James Jeffrey, driving across track, was struck by engine and fatally injured.

March 17. — At Lowell: Alphonse Cote, employee, while coupling cars, had his left arm jammed.

March 17. — At Boston: Colman Cook, passenger, jumped from moving train, receiving scalp wounds.

March 17. — At Somerville: Lincoln Wells, brakeman, while coupling cars, had his hand jammed.

March 17. — At East Everett: unknown man, passenger, jumped from train and was badly injured about the head.

March 17. — At Boston: J. Anderson, brakeman, while coupling cars, had his finger broken.

March 18. — At East Lynn: James Garher, trespasser, was found dead on the track; was apparently run over by passing train.

March 18. — At Hardwick: John C. Boyle, brakeman, while coupling cars, had his finger broken.

March 18. — At Lowell: William Giles, brakeman, in leaving car, fell, and had his left hand taken off.

March 18. — At Medford: Nellie Murphy, passenger, in alighting from train, fell, breaking her wrist.

March 19. — At Lynn: Robert McClean, trespasser, threw himself in front of train and was instantly killed.

March 20. — At Boston: James McGier, trespasser, stealing a ride, jumped from train and was fatally injured.

March 22. — At Boston: Peter Leonard, employee, either fell or threw himself under train and was fatally injured.

March 24. — At Prospect Hill: John Smith, trespasser, walking on track, was struck by engine and somewhat injured about the head.

March 25. — At Arlington: Edward F. Gilby, passenger, fell from train and had one foot cut off.

March 30. — At Lowell: Arthur Daniels, while running along beside train looking into cars, fell under wheels and was run over and instantly killed.

April 1. — At Charlestown: Edward L. Smith, brakeman, while pulling pin, fell under train and was fatally injured.

April 3. — At Boston: James Fallon, brakeman, while coupling cars, was slightly jammed.

April 9. — At Boston: Daniel L. Buckley, brakeman, while coupling cars, had one finger badly jammed.

April 10. — At Lowell, John McNabb, trespasser, walking on track, was struck by train, receiving injuries to his head and back.

April 11. — At Somerville: G. W. Geary, brakeman, while walking on top of train, struck tell-tale post and was knocked off, receiving slight injuries.

April 13. — At North Lawrence: Frank Dearborn, brakeman, in attempting to climb on to moving passenger train, fell beneath it and was fatally injured.

April 15. — At Lowell, William Wilson, employee, while pulling pin, had his thumb badly jammed.

April 15. — At Knight's crossing: Paulino Capito, employee of contractor, stepped in front of train and was instantly killed.

April 17. — At Andover: John Gabrielson, trespasser, fell from coal car, and, falling under wheels, was fatally injured.

April 20. — At East Cambridge: Patrick Riley, trespasser, while walking on track, was struck by engine and his back injured.

April 20. — At Somerville: Daniel Chisholm, shifter, while coupling cars, had his little finger jammed.

April 22. — At Clinton: boy named King, trespasser, stealing a ride, fell from train and had two toes cut off.

April 24. — At East Somerville: Roscoe G. Dolbier, car inspector, while attempting to take moving train, fell under wheels and was fatally injured.

April 25. — At Marble Ridge: unknown man, walking on track, stepped in front of engine and was badly injured.

April 27. — At West Lynn: unknown man, walking over Saugus River bridge, was struck by train, knocked overboard and drowned.

April 29. — At Salem: Charles W. Riches, brakeman, while coupling engine to car, had his middle finger split open.

April 30. — At Oakdale: James McCarn, brakeman, was thrown from top of car by breaking of brake-chains, and received cuts about the head and apparently internal injuries.

May 1. — At West Street: P. J. O'Brien, passenger, either fell or jumped from moving train and broke his leg.

May 1. — At North Andover: William Stevenson, brakeman, while coupling cars, had three fingers badly jammed.

May 3. — At Ayer Junction: F. J. Crowley, brakeman, fell from top of car, and, falling between cars, had his ankle crushed.

May 3. — At Revere: Henry J. Wildes, trespasser, was found on track with both legs badly mangled; was probably struck by passing train.

May 3. — At Pansy Park: William McMahon, laborer, standing on top of car, struck against the eaves of station building and was knocked off and his jaw broken.

May 4. — At East Cambridge: H. Priest, passenger, jumped from train, breaking his nose and two fingers, and having two teeth knocked out.

May 8. — At Boston: C. F. Staples, passenger, attempting to take moving train, fell and had one foot cut off.

May 13. — At Wakefield Centre: Harry Mullen, brakeman, fell from top of car, fracturing his head.

May 13. — At Lynn: John McCone, trespasser, while crossing track, was run over and his leg taken off.

May 21. — At Amesbury: G. H. Wingate, trespasser, walking on track, was struck by engine and fatally injured.

May 21. — At Worcester: J. W. Crowley, brakeman, while riding on step of engine, struck switch-brake and was knocked off under wheels, one leg being crushed and the other somewhat injured.

May 23. — At Clinton: William Shaughnessy, while driving across the track, was struck by engine, receiving slight injuries about the head and hip.

May 26. — At South Lawrence: William H. Woodman, freight shifter, while crossing track, was struck by engine and instantly killed.

May 28. — At Haverhill: M. G. Newman, brakeman, while coupling cars, had two fingers crushed.

May 28. — At West Lynn: John Green, trespasser, was found between tracks with his skull and jaw fractured and bad scalp wounds; how accident occurred is unknown.

June 2. — At Mystic wharf: stevedore's clerk, J. C. Cullinane, while riding on train, was thrown off by a sudden lurch of the car, two fingers broken and his back injured.

June 4. — At Boston: John P. Wickham, conductor, fell under cars and was fatally injured.

June 5. — At Somerville; Earl W. Corey, shifter, while coupling cars, had his arm jammed.

June 6. — At Boston: J. G. Elliot, brakeman, while coupling cars, had two fingers badly jammed.

June 9. — At Waltham: M. Coake and F. Quinn, brakemen, were slightly injured about the legs and back by collision of their train with passenger car standing on side track, due to a misplaced switch.

June 9. — At Lowell: Tom Delaney was found on track with head cut and toes crushed; probably struck by passing train.

June 9. — At Oakdale: R. E. Stokes, brakeman, was thrown from top of car by the brake-heads coming off, and his side and shoulder injured.

June 10. — At Ware: John Cruvin, brakeman, while coupling cars, had his right hand jammed.

June 10. — At East Boston: Mike Kennedy, brakeman, while coupling cars, had one finger jammed.

June 12. — At Boston: Dan McAuley, employee American Express, falling in front of engine, had a portion of his right foot crushed; his horse becoming frightened caused the accident.

June 17. — At Salem: Joseph McSwiggin, passenger, fell from train, receiving scalp wounds.

June 18. — At East Cambridge: Kemp Morton, brakeman, while climbing to top of saloon car, struck a telegraph pole and was knocked off and somewhat injured.

June 19. — At Boston: Daniel Donahue, shifter, fell from top of car, cutting his head and injuring his back.

June 19. — At Amherst: Frank T. Dunbar, brakeman, fell from car, injuring his back.

June 20. — At Lynn: George F. Lowe, brakeman, while coupling engine to passenger car, was caught and somewhat jammed.

June 22. — At Lowell: William Leonard, trespasser, was found beneath cars, fatally injured; particulars of accident unknown.

June 22. — At Mystic wharf: John Leonard, brakeman, while coupling cars, had his hand badly jammed.

June 29. — At North Lawrence: Thomas McCloud, foreman of Electric Street Railway Company, while at work at the crossing, was struck by train and instantly killed.

June 30. — At Lowell: William Wilson, shifter, while coupling cars, had one finger slightly jammed.

June 30. — At Lowell: Willie Cannon, flagman, while climbing up side of car, struck against the archway and was knocked off, having one leg and foot badly jammed.

June 30. — At Worcester: L. L. Hosmer, trespasser, attempting to climb on to moving train, struck a switch stand and was knocked off and his collar-bone broken.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	243
Number of crossings of highways over railroad,	68
Number of crossings of highways under railroad,	15
Number of highway bridges 18 feet above track,	7
Number of highway bridges less than 18 feet above track, . .	61

Height of lowest bridge above the rail,	14 ft. 7 in.
Number of crossings at which gates or flagman are maintained,	
Number of crossings at which there are neither signals nor flagman,	186
Railroad crossings at grade (specifying each),	57
Boston, Union Freight Railway. Boston, Western Division and Fitchburg Railroad. Boston, Eastern Division and Fitchburg Railroad. Boston, Western Division and Eastern Division. Boston, Western Division and Grand Junction Railroad. Boston, Eastern Division and Grand Junction Railroad. Somerville, Western Division and Southern Division. Somerville, Eastern Division and Southern Division. Wilmington Junction, Western Division and Southern Division. South Lawrence, Western Division and Southern Division. South Lawrence, Western Division and Southern Division. East Boston, Eastern Division and Grand Junction Railroad. Salem, Eastern Division and Southern Division. Danvers, Eastern Division and Western Division.	14

New Bridges of over Ten Feet Span built within the Year on Roads operated in Massachusetts (including Those replacing Old Structures and Those built where None before existed).

Location.	To Replace.	Description.	Length of Spans and Number of Tracks.	When and by Whom Built.
Boston,	Pile Trestle.	Pile Trestle.	321 ft.	B. & M. R.R.
Cambridge,	Pile Trestle.	Pile Trestle.	Freight Bridge.	B. & M. R.R.
Wilmington,	Wood Stringer.	Wood Stringer.	11 ft. 6 in., one.	B. & M. R.R.
Lowell,	Pile Trestle.	Pile Trestle.	248 ft., one.	B. & M. R.R.

Bridges on Roads operated in Massachusetts.

Western Division,	4,496 ft. 9 in.
Eastern Division,	8,067 ft. 6 in.
Southern Division,	2,221 ft. 10 in.
Central Massachusetts Railroad,	2,622 ft. 8 in.
W. N. & P. Divisions,	27 ft.
Total length of pile and trestle bridging,	17,435 ft. 9 in.
Bridges abolished during the year (specifying how) :	
Lowell, Western Division, No. 7 L., trestle filled,	1
Revere, Eastern Division, No. 5, "Diamond Creek," filled,	1
Tyngsborough, Southern Division, No. 26, filled,	1
Chelmsford, Southern Division, No. 66, filled,	1
Harvard, W. N. & P. Division, No. 17, filled,	1
Bridges extensively repaired during the year (specifying how) :	
Boston, Western Division, completing pile structure for two main tracks and building pile work for additional side tracks.	
Revere, Eastern Division, westerly track, new caps, stringers and ties.	
Lawrence, Southern Division, main track, new ties.	
Clinton, Central Massachusetts Railroad, abutments entirely rebuilt.	
Oakdale, Central Massachusetts Railroad, side tracks, stringers trussed and horses renewed.	
Hadley, Central Massachusetts Railroad, approaches reconstructed and piles repaired.	
Total amount expended for repairs and renewals of bridges,	\$255,063 42

NAME AND RESIDENCE OF OFFICERS.

Frank Jones, *President*, Portsmouth, N. H. James T. Furber, *Vice-President and General Manager*, Great Falls, N. H. Richard Olney, *General Counsel*, Boston, Mass. William J. Hobbs, *General Auditor*, Malden, Mass. William Merritt, *Superintendent Western Division*, Boston, Mass. Winslow T. Perkins, *Superintendent Eastern Division*, Dover, N. H. John W. Sanborn, *Superintendent Northern Division*, Wolfborough Junction, N. H. George W. Hurlburt, *Superintendent Worcester, Nashua & Portland Division*, Worcester, Mass. D. W. Sanborn, *Superintendent Southern Division*, Somerville, Mass. H. E. Folsom, *Superintendent Passumpsic Division*, Lyndonville, Vt. George E. Todd, *Superintendent Concord Division*, Concord, N. H. D. J. Flanders, *General Passenger and Ticket Agent*, Malden, Mass. W. F. Berry, *General Freight Agent*, Winchester, Mass. Amos Blanchard, *Treasurer*, Andover, Mass. Herbert E. Fisher, *Assistant Treasurer*, Somerville, Mass. Sigourney Butler, *Clerk of Corporation*, Quincy, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Frank Jones, Portsmouth, N. H. Amos Paul, South Newmarket, N. H. Joseph S. Ricker, Deering, Me. Samuel C. Lawrence, Medford, Mass. Richard Olney, Boston, Mass. William T. Hart, Boston, Mass. Asa P. Potter, Boston, Mass. A. W. Sulloway, Franklin, N. H. James T. Furber, Great Falls, N. H. David P. Kimball, Boston, Mass. Charles A. Sinclair, Portsmouth, N. H. John W. Sanborn, Wolfborough Junction, N. H. Arthur Sewall, Bath, Me.

PROPER ADDRESS OF THE COMPANY.
BOSTON & MAINE RAILROAD,
BOSTON, MASS.

FRANK JONES,
WM. T. HART,
ASA P. POTTER,
JAS. T. FURBER,
JOHN W. SANBORN,
RICHARD OLNEY,
DAVID P. KIMBALL,
CHAS. A. SINCLAIR,
Directors.
JAS. T. FURBER,
Vice-President and General Manager.
AMOS BLANCHARD,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Boston, Sept. 10, 1891. Then personally appeared the above-named Jones, Hart, Potter, Furber, Sanborn, Olney, Kimball and Sinclair, and the above-named Blanchard, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

SIGOURNEY BUTLER,
Justice of the Peace.

Approved,

GEO. H. POOR,
Commissioner for Massachusetts.

To the Railroad Commissioners of Massachusetts.

We hereby certify that the mortgage certificates of indebtedness of the Eastern Railroad Company issued by us, and outstanding on the thirtieth day of September, 1891, were as follows:—

Certificates payable in sterling money of Great Britain, . . .	£355,100
Certificates payable in gold dollars of the United States, . . .	\$7,399,000
Scrip certificates,	21 cents.

The above shows a decrease from amount last reported of £4,300 and \$61,500, being certificates purchased under provisions of chapter 373 of the Acts of 1888, by written request of the corporation.

WILL'D P. PHILLIPS,

CHAS. U. COTTING,

Majority of the Trustees Eastern Railroad.

Boston, Oct. 10, 1891.

REPORT OF THE CONDITION OF THE SINKING FUND OF THE EASTERN RAILROAD COMPANY ON THE THIRTIETH DAY OF SEPTEMBER, 1891.

1890.	Amount on hand as per report of Sept. 30, 1890, . . .	\$101,524 58
Nov. 8.	Amount received from the Boston & Maine Railroad Company, being excess over fair value of certificates of indebtedness purchased, as fixed by the trustees,	3,817 83
1891.		
Sept. 2.	Payment to sinking fund for year ending Sept. 1, 1891,	100,000 00
Sept. 30.	Income for the year. Interest on deposit at bank,	548 95
		<hr/>
1890.		\$205,901 36
Nov. 8.	Cost of certificates of indebtedness purchased under provision of chapter 373 of the Acts of 1888, by written request of the corporation, and thereafter cancelled,	£4,300 \$26,342 96
		\$61,500 76,798 13
		<hr/>
		\$103,141 09
	Accrued interest thereon,	920 42
		<hr/>
1891.		\$104,061 51
July 7.	Paid Russell & Putnam, legal services,	175 00
		<hr/>
		\$104,236 51
Sept. 30.	Balance on hand, cash on deposit, . . . \$101,653 02	
Sept. 30.	Petty cash,	11 83
		<hr/>
		101,664 85
		<hr/>
		\$205,901 36

WILL'D P. PHILLIPS,

CHAS. U. COTTING,

Majority of the Trustees Eastern Railroad.

Boston, Oct. 20, 1891.

REPORT

OF THE

BOSTON & PROVIDENCE RAILROAD CORPORATION,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Old Colony Railroad Company.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,		\$509,650 00
TOTAL INCOME,		509,650 00
Salaries and maintenance of organization,	\$5,008 60	
Interest on funded debt accrued,	101,400 00	
TOTAL DEDUCTIONS,		106,408 60
NET INCOME,		403,241 40
Dividends declared (10 per cent.),		400,000 00
Surplus for year ending June 30, 1891,		3,241 40
Balance Profit and Loss Account June 30, 1890 (surplus),		75,980 39
TOTAL PROFIT AND LOSS ACCOUNT (SURPLUS),		79,221 79
Add: Premiums on bonds sold,		800 00
Deduct: Old accounts settled, etc.,		3,532 38
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		76,489 41

General Balance Sheet June 30, 1891.

DR.

Cost of road,	\$5,046,088 30	
Cost of equipment,	871,234 35	
Stock of Prov., Warren & Bristol Railroad,	158,505 00	
Stock of Union Freight Railroad,	79,014 42	
Lands in Massachusetts,	77,573 98	
TOTAL PERMANENT INVESTMENTS,		\$6,232,416 05
Cash,		161,496 85
TOTAL,		\$6,393,912 90

Cr.		
Capital stock,		\$4,000,000 00
Funded debt,		2,165,000 00
Current liabilities:		
Balance due to other companies,	\$495 99	
Dividends not called for,	2,252 50	
Matured interest coupons unpaid (including coupons due July 1),	49,675 00	
Dividend due July 1,	100,000 00	
TOTAL CURRENT LIABILITIES,		152,423 49
Profit and Loss balance,		76,489 41
TOTAL,		\$6,393,912 90
CAPITAL STOCK.		
Capital stock authorized by charter,	\$4,000,000 00	
Capital stock authorized by votes of company,	4,000,000 00	
Capital stock issued (number of shares, 40,000); amount paid in,		\$4,000,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		4,000,000 00
Total number of stockholders,	1,531	
Number of stockholders in Massachusetts,	1,193	
Amount of stock held in Massachusetts,	\$3,362,800 00	
FUNDED DEBT.		
Funded debt, as follows:		
Bonds due July 1, 1893, rate of interest 7 per cent.,	\$500,000 00	
Interest paid on same during year,	\$35,000 00	
Bonds due July 1, 1918, rate of interest 4 per cent.,		1,600,000 00
Interest paid on same during year,	\$64,000 00	
Bonds due July 1, 1918, rate of interest 4 per cent.,		65,000 00
TOTAL AMOUNT OF FUNDED DEBT,		\$2,165,000 00
DESCRIPTION OF ROAD OWNED.		
Main line of road from Boston to Providence,	44	miles.
Main line of road in Massachusetts,	38.14	"
Main line of road in Rhode Island,	5.86	"
Double track on main line,	44	"
Same in Massachusetts,	38.14	"
Third track on main line,	8.67	"
Same in Massachusetts,	8.67	"
Branches owned by company, viz.:		
West Roxbury (double track),	5.37	"
Dedham (double track),	2.22	"
India Point (single track),	8.05	"
Stoughton (double track),	4.05	"
Total length of branches owned by company,	19.69	"
Total length of branches owned by company in Massachusetts,	15.13	"
Total length of branches owned by company in Rhode Island,	4.56	"
Double track on branches,	11.42	"
Same in Massachusetts,	11.42	"
Total road belonging to this company,	63.69	"
Sidings and other tracks not before enumerated,	50.57	"
Same in Massachusetts,	43.19	"
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	178.35	"
Same in Massachusetts,	154.69	"
Total length of tracks laid with steel rails,	158.91	"
[Weights per yard, 70 pounds.]		

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	50
Number of crossings of highways over railroad,	34
Number of crossings of highways under railroad,	7
Number of highway bridges 18 feet above track,	15
Number of highway bridges less than 18 feet above track, . .	19
Height of lowest bridge above the rail,	14 ft. 1½ in.
Number of crossings at which gates or flagman are maintained,	44
Number of crossings at which electric signals are maintained,	14
Number of crossings at which there are neither signals nor flagman,	6
Number of railroad crossings at grade (specifying each), . .	2
Boston & Albany Railroad. Old Colony Railroad.	
Number of railroad crossings under other railroads (specify- ing each),	2
New York & New England Railroad. Providence & Worces- ter Railroad.	

NAME AND RESIDENCE OF OFFICERS.

Thomas P. I. Goddard, *President*, Providence, R. I. Benjamin B. Torrey,
Treasurer and Clerk of Corporation, Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Thomas P. I. Goddard, Providence, R. I. William R. Robeson, Lenox,
Mass. Royal C. Taft, Providence, R. I. Robert H. Stevenson, Boston,
Mass. Roger Wolcott, Boston, Mass. John Lowell, Boston, Mass. Edward
W. Hooper, Boston, Mass.

PROPER ADDRESS OF THE COMPANY.

BOSTON & PROVIDENCE RAILROAD CORPORATION,

BOSTON, MASS.

T. P. I. GODDARD,
WM. R. ROBESON,
ROBT. H. STEVENSON,
JOHN LOWELL,
Directors.
B. B. TORREY,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Oct. 14, 1891. Then personally appeared T. P. I. Goddard,
William R. Robeson, Robert H. Stevenson, John Lowell and B. B. Torrey,
and severally made oath to the truth of the foregoing statement by them
subscribed, according to their best knowledge and belief.

AUSTIN W. ADAMS,
Justice of the Peace.

REPORT

OF THE

BOSTON, REVERE BEACH & LYNN RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[A narrow-gauge road.]

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Gross earnings from operation,	\$288,887 00	
Less operating expenses,	196,473 35	
Income from operation,		\$92,413 65
Miscellaneous income, less expenses,		19,291 92
TOTAL INCOME,		\$111,705 57
Deductions from income:		
Interest on funded debt accrued during year,	\$21,000 00	
Interest and discount on interest-bearing current liabilities,	6,381 60	
Taxes,	16,455 26	
Total deductions from income,		43,836 86
NET INCOME,		\$67,868 71
Dividends declared (7 per cent. on common stock),		52,500 00
Surplus for the year ending June 30, 1891,		15,368 71
Balance Profit and Loss Account June 30, 1890 (surplus),		89,408 87
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		104,777 58
EARNINGS FROM OPERATION.		
Passenger:		
Passenger revenue,		\$288,887 00
TOTAL GROSS EARNINGS FROM OPERATION,		288,887 00
OPERATING EXPENSES.		
Maintenance of way and structures:		
Repairs of roadway,		\$10,892 00
Renewal of ties,		2,049 65
Repairs of bridges and culverts,		11,693 75
Repairs of fences, road-crossings, signs and cattle-guards,		1,339 19
Repairs of buildings,		12,300 27
TOTAL,		\$38,274 86
Maintenance of equipment:		
Repairs and renewals of locomotives,		\$7,037 25
Repairs and renewals of passenger cars,		9,532 92
Repairs and renewals of ferry-boats, tugs, floats and barges,		9,592 31
TOTAL,		\$26,162 48

Conducting transportation :

Wages of enginemen, firemen and roundhousemen, . . .	\$10,617 50
Fuel for locomotives,	14,716 56
Water supplies for locomotives,	1,458 00
All other supplies for locomotives,	950 41
Wages of other trainmen,	19,549 25
All other train supplies,	1,650 82
Wages of switchmen, flagmen and watchmen,	12,382 65
Expense of telegraph, including train despatchers and operators,	1,692 22
Wages of station agents, clerks and laborers,	13,219 06
Station supplies,	7,833 79
Loss and damage,	7 50
Injuries to persons,	790 85
Barges, floats, tugs, ferry-boats, expenses of, including wages, fuel and supplies,	23,037 09

TOTAL,	\$107,905 70
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General expenses :

Salaries of officers,	\$7,250 00
Salaries of clerks,	4,501 04
General office expenses and supplies,	2,944 79
Advertising,	1,292 07
Insurance,	1,377 55
Legal expenses,	1,747 50
Stationery and printing,	5,023 36

TOTAL,	\$24,130 31
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Recapitulation of expenses :

Maintenance of way and structures,	\$38,274 86
Maintenance of equipment,	26,162 48
Conducting transportation,	107,905 70
General expenses,	24,130 31

GRAND TOTAL,	\$196,473 35
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Percentage of operating expenses to earnings,	68.01
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PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

Lands, land damages and fences,	\$10,321 85
Other expenditures charged to property account:	
Stock of Boston, Winthrop & Shore Railroad,	24,330 00

TOTAL CHARGES TO PROPERTY ACCOUNTS,	\$34,651 85
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Property sold (or reduced in valuation on the books) and credited property accounts during the year,	6,450 00
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Total credits to property accounts,	6,450 00
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NET ADDITION TO PROPERTY ACCOUNT FOR THE YEAR,	28,201 85
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General Balance Sheet June 30, 1891.
DR.

Cost of road,	\$879,023 24
Cost of equipment,	248,878 42
Stock of Boston, Winthrop & Shore Railroad,	54,330 00
Lands,	63,286 31
Ferry boats,	73,000 00

TOTAL PERMANENT INVESTMENTS,	\$1,318,517 97
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Cash,	\$36,363 22	
Bills receivable,	69,562 07	
Due from solvent companies and other individuals,	815 00	
TOTAL CASH AND CURRENT ASSETS,		\$106,740 29
Other assets:		
Materials and supplies,		30,207 34
TOTAL,		\$1,455,465 60
Cr.		
Capital stock,		\$750,000 00
Funded debt,		350,000 00
Current liabilities:		
Loans and bills payable,	\$210,000 00	
Audited vouchers and accounts,	11,023 00	
Dividends not called for,	188 00	
Matured interest coupons unpaid (including coupons due July 1),	510 00	
Improvement fund,	28,967 02	
TOTAL CURRENT LIABILITIES,		250,688 02
Profit and Loss balance,		104,777 58
TOTAL,		\$1,455,465 60

Contingent Liabilities.

PRESENT OR CURRENT LIABILITIES NOT INCLUDED IN THE BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road, viz.:	
Boston, Winthrop & Shore Railroad, 5 per cent.,	\$289,000 00
TOTAL (not included in balance sheet),	289,000 00

CAPITAL STOCK.

Capital stock authorized by charter,	Unlimited.
Capital stock authorized by votes of company,	\$800,000 00
Capital stock issued (number of shares, 7,500); amount paid in,	\$750,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	750 000 00
Total number of stockholders,	339
Number of stockholders in Massachusetts,	312
Amount of stock held in Massachusetts,	\$660,400 00

FUNDED DEBT.

Funded debt, as follows:	
First mortgage bonds due 1897, rate of interest 6 per cent.,	\$350,000 00
Interest paid on same during year,	\$21,000 00

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:	
Number of passengers carried earning revenue,	2,783,798
Number of passengers carried one mile,	14,773,217
Average distance carried,	5.30
Total passenger revenue,	\$288,887 00
Average amount received from each passenger, . . . . .	.1038 cent.
Average receipts per passenger per mile, . . . . .	.0195 "
Estimated cost of carrying each passenger one mile, . . . . .	.0132 "
Passenger earnings per mile of road,	32,828 07
Passenger earnings per train mile,	\$1 29

Train mileage:

Miles run by passenger trains,	220,522
Total mileage trains earning revenue,	220,522
Miles run by construction and other trains,	2,249
Total train mileage,	222,771

Average number of persons employed, 150

Rates of fare:

Average rate of fare per mile received for local tickets, . . . . .	.0210 cent.
Average rate of fare per mile received for commutation tickets, . . . . .	.0138 "
Average rate of fare per mile received for season tickets, . . . . .	.0101 "

Relating to passengers:

Passengers to Boston (including season),	1,382,037
Passengers from Boston (including season),	1,401,761
Season-ticket passengers to and from Boston,	584,756

DESCRIPTION OF ROAD OWNED.

Main line of road from East Boston to Lynn,	8.8 miles.
Main line of road in Massachusetts,	8.8 "
Double track on main line,	8.3 "
Same in Massachusetts,	8.3 "
Total road belonging to this company,	17.1 "
Sidings and other tracks not before enumerated,	2.5 "
Same in Massachusetts,	2.5 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	19.6 "
Same in Massachusetts,	19.6 "
Total length of tracks laid with steel rails,	17.1 "
[Weights per yard, 50 pounds.]	
Total miles of road operated by this company,	8.8 "
Total miles of road operated by this company in Massachusetts,	8.8 "
Number of stations in Massachusetts on all roads operated by this company, including Boston ferry terminus,	11
Number of telegraph offices in same (telephone),	9
Number of stations on all roads owned by this company, including Boston,	11
Same in Massachusetts, including Boston,	11

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Total Number.	Maximum Weight. Nine alike.	Minimum Weight. One only.	Number Equipped with Train Brake.	Number Equipped with Patent Coupler.
Locomotives:						
Passenger,	10	10	76,000 lbs.	About 55,000 lbs.	10	-
Passenger cars,	37	37	18 tons.	14 tons.	37	37
Combination cars,	8	8	-	16 tons.	8	8
TOTAL,	45	45	-	-	45	45
Box freight cars (basis of 8 wheels),	3	3	-	-	3	3
Flat freight cars (basis of 8 wheels),	4	4	-	-	-	-
TOTAL,	7	7	-	-	-	-
Cars in company's service:						
Gravel cars,	10	10	-	-	-	-

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	-	-	-	-	-
Employees,	-	-	-	-	-	-	-	-
Others,	-	-	-	2	-	2	-	2

STATEMENT OF EACH ACCIDENT IN MASSACHUSETTS.

June 29, 1890. — Robert Rayerson, Jr., six years old, trespasser on Wood Island bridge, struck by train and killed.

May 16, 1891. — Leonard Baker, fourteen years old, trespasser near Wood Island bridge, struck by flat car of work train and slightly injured.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	9
Number of crossings of highways over railroad,	6
Number of highway bridges less than 18 feet above track, .	4
Height of lowest bridge above the rail,	12 ft. 4 in.
Number of crossings at which gates or flagman are maintained,	9

New Bridges of over Ten Feet Span built within the Year on Roads operated in Massachusetts (including Those replacing Old Structures and Those built where None before existed).

Location.	To Replace.	Description.	Length of Spans and Number of Tracks.	When and by Whom Built.
Harbor View,	Old bridge.	Pile bridge, oak piles, hard pine top.	20 ft., 2 tracks.	Spring of 1891. Labor by A. McInnis, material by railroad.

Bridges on Roads operated in Massachusetts.

Total length of pile and trestle bridging,	4,619 feet.
Total amount expended for repairs and renewals of bridges,	\$11,693 75

NAME AND RESIDENCE OF OFFICERS.

M. Shepard Bolles, *President*, Boston, Mass. Amos F. Breed, *Vice-President*, Lynn, Mass. Charles A. Hammond, *Superintendent*, Lynn, Mass. John A. Fenno, *Treasurer and Clerk of Corporation*, Newton, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Matthew Bolles, Boston, Mass. Jesse Tirrell, Boston, Mass. M. Shepard Bolles, Boston, Mass. Geo. B. Upton, Boston, Mass. Melvin O. Adams, Boston, Mass. Amos F. Breed, Lynn, Mass. Joseph S. Ricker, Portland, Me.

PROPER ADDRESS OF THE COMPANY.

BOSTON, REVERE BEACH & LYNN RAILROAD COMPANY,
BOSTON, MASS.

AMOS F. BREED,
MATTHEW BOLLES,
J. S. RICKER,
JESSE TIRRELL,
MELVIN O. ADAMS,

Directors.

CHARLES A. HAMMOND,

Superintendent.

JOHN A. FENNO,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, SS. Sept. 9, 1891. Then personally appeared Amos F. Breed, Matthew Bolles, J. S. Ricker, Jesse Tirrell, Melvin O. Adams and Charles A. Hammond, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

JOHN A. FENNO,

Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, SS. Sept. 9, 1891. Then personally appeared John A. Fenno, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

MELVIN O. ADAMS,

Justice of the Peace.

REPORT

OF THE

BOSTON, WINTHROP & SHORE RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[A narrow-gauge road.]

INCOME ACCOUNT.

General Exhibit for the Year.

Gross earnings from operation,	\$41,658 80	
Less operating expenses,	25,903 76	
Income from operation,		\$15,755 04
Miscellaneous income, less expenses,		1,168 90
TOTAL INCOME,		16,923 94
Deductions from income:		
Interest on funded debt accrued during year,	\$14,450 00	
Interest and discount on interest-bearing		
current liabilities,	3,259 44	
Taxes,	472 44	
Total deductions from income,		18,181 88
Deficit for year ending June 30, 1891,		1,257 94
Balance Profit and Loss Account June 30, 1890 (deficit),		636 03
TOTAL PROFIT AND LOSS ACCOUNT (DEFICIT),		1,893 97
Deduct: Depreciation on passenger car sold,		1,000 00
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (DEFICIT),		2,893 97

EARNINGS FROM OPERATION.

Passenger revenue,	\$41,658 80
TOTAL GROSS EARNINGS FROM OPERATION,	41,658 80

OPERATING EXPENSES.

Maintenance of way and structures:	
Repairs of roadway,	\$2,228 24
Repairs of bridges and culverts,	101 60
Repairs of fences, road-crossings, signs and cattle-guards,	55 00
Repairs of buildings,	768 44
TOTAL,	\$3,153 28
Maintenance of equipment:	
Repairs and renewals of locomotives,	371 15
Repairs and renewals of passenger cars,	773 61
TOTAL,	\$1,144 76

Conducting transportation :		
Wages of enginemen, firemen and roundhousemen, . . .	\$3,406 20	
Fuel for locomotives,	4,495 55	
Water supplies for locomotives,	459 25	
All other supplies for locomotives,	389 45	
Wages of other trainmen,	3,447 10	
All other train supplies,	340 20	
Wages of switchmen, flagmen and watchmen,	3,438 75	
Wages of station agents, clerks and laborers,	2,862 95	
Station supplies,	418 41	
Loss and damage,	35 00	
TOTAL,	\$19,292 86	
General expenses :		
Salaries of officers,	1,350 00	
General office expenses and supplies,	114 72	
Advertising,	50 50	
Legal expenses,	157 79	
Stationery and printing,	639 85	
TOTAL,	\$2,312 86	
Recapitulation of expenses :		
Maintenance of way and structures,	\$3,153 28	
Maintenance of equipment,	1,144 76	
Conducting transportation,	19,292 86	
General expenses,	2,312 86	
GRAND TOTAL,	\$25,903 76	
Percentage of operating expenses to earnings,	62.225	
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.		
Grading and masonry,	\$1,155 56	
Lands, land damages and fences,	1,164 50	
TOTAL FOR CONSTRUCTION,	\$2,320 06	
Property sold (or reduced in valuation on the books) and credited property accounts during the year :		
Stations,	\$2,000 00	
Equipment,	1,500 00	
Total credits to property accounts,	3,500 00	
NET REDUCTION IN PROPERTY ACCOUNT FOR THE YEAR,	\$1,179 94	
General Balance Sheet June 30, 1891.		
Dr.		
Cost of road,	\$519,385 09	
Cost of equipment,	26,738 81	
Lands,	90,481 11	
TOTAL PERMANENT INVESTMENTS,	\$636,605 01	
Due from solvent companies and other individuals,	3,762 09	
Profit and Loss balance,	2,893 97	
TOTAL,	\$643,261 07	

	Cr.	
Capital stock,		\$289,600 00
Funded debt,		289,000 00
Current liabilities:		
Loans and bills payable,	\$64,187 07	
Audited vouchers and accounts,	474 00	
TOTAL CURRENT LIABILITIES,		64,661 07
TOTAL,		\$643,261 07

CAPITAL STOCK.

Capital stock authorized by charter,	Unlimited.	
Capital stock authorized by votes of company,	\$325,000 00	
Capital stock issued (number of shares, 2,896); amount paid in,		\$289,600 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		289,600 00
Total number of stockholders,	49	
Number of stockholders in Massachusetts,	48	
Amount of stock held in Massachusetts,	\$288,600 00	

FUNDED DEBT.

Funded debt, as follows:		
First mortgage bonds due 1906, rate of interest 5 per cent.,		\$289,000 00
Interest paid on same during year,	\$14,450 00	

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:		
Number of passengers carried earning revenue,	718,089	
Number of passengers carried one mile,	1,867,031	
Average distance carried,	2.6	
Total passenger revenue,	\$41,658 80	
Average amount received from each passenger, . . . . .	.0580 cents.	
Average receipts per passenger per mile, . . . . .	.0223 "	
Estimated cost of carrying each passenger one mile, . . . . .	.0103 "	
Passenger earnings per mile of road (operated 4.7 miles),	\$8,853 57	
Passenger earnings per train mile,	1.37 cents.	
Train mileage:		
Miles run by passenger trains,	56,716	
Total mileage trains earning revenue,	56,716	
Miles run by construction and other trains,	367	
Total train mileage,	57,083	
Average number of persons employed,	20	
Rates of fare:		
Average rate of fare per mile received for local tickets, . . . . .	.0392 cent.	
Average rate of fare per mile received for commutation tickets, . . . . .	.0192 cent.	
Relating to passengers:		
Passengers to Boston (including season),	351,213	
Passengers from Boston (including season),	366,876	

DESCRIPTION OF ROAD OWNED.

Main line of road from East Boston to Winthrop, circuit line,	4.70 miles.
Main line of road in Massachusetts,	4.70 "
Branches owned by company, viz.:	
Crescent Beach to Point of Pines (single track),	2.60 "
Total length of branches owned by company,	2.60 "
Total length of branches owned by company in Massachusetts,	2.60 "

Total road belonging to this company,	7.30 miles.
Sidings and other tracks not before enumerated, . . . . .	.50 "
Same in Massachusetts, . . . . .	.50 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	7.80 "
Same in Massachusetts,	7.80 "
Total length of tracks laid with steel rails,	5.00 "
[Weights per yard, 50 pounds.]	
Total miles of road operated by this company,	4.70 "
Total miles of road operated by this company in Massachusetts,	4.70 "
Number of stations in Massachusetts on all roads operated by this company,	9
Number of telegraph offices in same (telephone),	3
Number of stations on all roads owned by this company,	9
Same in Massachusetts,	9

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving-Wheel Brake.	Number Equipped with Patent Coupler.
Locomotives :			Tons.	Tons.			
Passenger,	2	2	27	22	2	-	-
Passenger cars,	7	7	15	12	7	-	7
Combination cars,	1	1	-	-	1	-	1
TOTAL,	8	8	-	-	8	-	8

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	5
Number of crossings of highways over railroad (including one private way),	5
Number of highway bridges less than 18 feet above track (including one private way),	5
Height of lowest bridge above the rail,	13 feet.
Number of crossings at which gates or flagman are maintained,	3
Number of crossings at which there are neither signals nor flagman,	2

Bridges on Roads Operated in Massachusetts.

Total length of pile and trestle bridging,	3,984 feet.
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NAME AND RESIDENCE OF OFFICERS.

M. Shephard Bolles, *President*, Boston, Mass. Charles A. Hammond, *Superintendent*, Lynn, Mass. John A. Fenuo, *Treasurer and Clerk of Corporation*, Newton, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

M. Shephard Bolles, Boston, Mass. Matthew Bolles, Boston, Mass. M. O. Adams, Boston, Mass. Jesse Tirrell, Boston, Mass. George B. Upton, Boston, Mass. Amos F. Breed, Lynn, Mass. Joseph S. Ricker, Portland, Me.

PROPER ADDRESS OF THE COMPANY.

BOSTON, WINTHROP & SHORE RAILROAD COMPANY,
BOSTON, MASS.

AMOS F. BREED,
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MELVIN O. ADAMS,

Directors.

CHARLES A. HAMMOND,

Superintendent.

JOHN A. FENNO,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Sept. 9, 1891. Then personally appeared Amos F. Breed, Matthew Bolles, J. S. Ricker, Jesse Tirrell, Melvin O. Adams and Charles A. Hammond, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

JOHN A. FENNO,

Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Sept. 9, 1891. Then personally appeared John A. Fenno and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

MELVIN O. ADAMS,

Justice of the Peace.

REPORT

OF THE

CENTRAL MASSACHUSETTS RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Maine Railroad.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$101,500 00	
TOTAL INCOME,		\$101,500 00
Salaries and maintenance of organization,	\$1,500 00	
Interest on funded debt accrued,	100,000 00	
TOTAL DEDUCTIONS,		101,500 00

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$9,418,112 33
TOTAL,	\$9,418,112 33

Cr.

Common stock,																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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CAPITAL STOCK.

Capital stock authorized by char- { Common, \$3,500,000 00	
ter: { Preferred, 3,950,912 33	
	\$7,450,912 33
Capital stock authorized by votes { Common, \$3,500,000 00	
of company: { Preferred, 3,950,912 33	
	7,450,912 33
Capital stock issued (number of shares: common, 34,701;	
preferred, 39,267); amount paid in,	7,396,800 00
Capital stock paid in on shares not issued (scrip),	21,312 33
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	7,418,112 33

Total number of stockholders :	{ Common, . . . 791
	{ Preferred, . . . 737
Number of stockholders in Massa-	{ Common, . . . 649
chusetts :	{ Preferred, . . . 617
Amount of stock held in Massa-	{ Common, \$3,159,000 00
chusetts :	{ Preferred, 3,167,180 33

FUNDED DEBT.

Funded debt, as follows :	
Bonds due Oct. 1, 1906, rate of interest 5 per cent., . . .	\$2,000,000 00
Interest paid on same during year, . . . \$100,000 00	

DESCRIPTION OF ROAD OWNED.

Main line of road from North Cambridge to Northampton, .	98.77 miles.
Main line of road in Massachusetts,	98.77 "
Total road belonging to this company,	98.77 "
Sidings and other tracks not before enumerated,	19 91 "
Same in Massachusetts,	19.91 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	118 68 "
Same in Massachusetts,	118.68 "
Total length of tracks laid with steel rails,	99.57 "
[Weights per yard, 60 pounds.]	

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	90
Number of crossings of highways over railroad,	21
Number of crossings of highways under railroad,	20
Number of highway bridges 18 feet above track,	14
Number of highway bridges less than 18 feet above track, . .	7
Height of lowest bridge above the rail,	15 ft. 8 in.
Number of crossings at which gates or flagman are maintained,	28
Number of crossings at which there are neither signals nor flagman,	62
Number of railroad crossings at grade (specifying each), . .	2
Old Colony Railroad, South Sudbury. Boston & Maine Railroad, Oakdale.	
Number of railroad crossings over other railroads (specifying each),	8
Fitchburg Railroad, at Hill's Crossing. Weston, Hudson and Holden. Old Colony Railroad, at West Berlin. Boston & Albany Railroad, at Gilbertville and Bondville. New London Northern Railroad, at Belchertown.	

NAME AND RESIDENCE OF OFFICERS.

Samuel N. Aldrich, *President*, Marlborough, Mass. George F. Seymour, *Treasurer and Clerk of Corporation*, Melrose, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Samuel N. Aldrich, Marlborough, Mass. Thomas H. Perkins, Boston, Mass. Henry Woods, Boston, Mass. J. Edwin Smith, Worcester, Mass. William T. Parker, Boston, Mass. Moses W. Richardson, Boston, Mass. Elisha S. Converse, Malden, Mass. Charles E. Sweet, Newton, Mass. William M. Gaylord, Northampton, Mass. Charles P. Darling, Newton, Mass.

PROPER ADDRESS OF THE COMPANY.

CENTRAL MASSACHUSETTS RAILROAD COMPANY,

BOSTON, MASS.

S. N. ALDRICH,
CHARLES E. SWEET,
MOSES W. RICHARDSON,
E. S. CONVERSE,
HENRY WOODS,
THOS. H. PERKINS,
Directors.
GEO. F. SEYMOUR,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Oct. 3, 1891. Then personally appeared Elisha S. Converse, above named, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

JUDSON WILLIAMS,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Oct. 5, 1891. Then personally appeared the above-named S. N. Aldrich, Charles E. Sweet, Moses W. Richardson, Henry Woods and Thomas H. Perkins, and Geo. F. Seymour, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

CHAS. M. HEMENWAY,
Justice of the Peace.

REPORT

OF THE

CHATHAM RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Old Colony Railroad Company.]

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Income from lease of road,	\$2,940 38	
Miscellaneous income, less expense,	108 33	
TOTAL INCOME,		\$3,048 71
Salaries and maintenance of organization,	\$179 73	
Interest on funded debt accrued,	1,800 00	
Interest and discount on interest-bearing current liabilities,	35 65	
Taxes,	147 98	
TOTAL DEDUCTIONS,		2,163 36
NET INCOME,		885 35
Surplus for year ending June 30, 1891,		885 35
Balance Profit and Loss Account June 30, 1890 (surplus),		1,166 59
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		2,051 94
<hr/>		
PROPERTY ACCOUNT: CHARGES AND CREDITS DURING THE YEAR.		
Lands, land damages and fences,		\$336 71
TOTAL FOR CONSTRUCTION,		336 71
NET ADDITION TO PROPERTY ACCOUNT FOR THE YEAR,		336 71
<hr/>		
General Balance Sheet, June 30, 1891.		
Dr.		
Cost of road,	\$98,969 16	
One store,	678 95	
TOTAL PERMANENT INVESTMENTS,		\$99,648 11
Cash,	\$114 50	
Bills receivable, rental of road,	809 33	
Due from agents, rental of store,	13 33	
TOTAL CASH AND CURRENT ASSETS,		937 16
TOTAL,		\$100,585 27

	Cr.	
Capital stock,		\$68,200 00
Funded debt,		30,000 00
Wages and salaries,		33 33
Accrued interest not yet due,		300 00
Profit and Loss balance,		2,051 94
TOTAL,		\$100,585 27

CAPITAL STOCK.

Capital stock authorized by charter,	\$85,000 00	
Capital stock authorized by votes of company,	85,000 00	
Capital stock issued (number of shares, 682); amount paid in,		\$68,200 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		68,200 00
Total number of stockholders,	127	
Number of stockholders in Massachusetts,	117	
Amount of stock held in Massachusetts,	\$55,800 00	

FUNDED DEBT.

Funded debt, as follows:		
First mortgage bonds due Nov. 1, 1902, rate of interest 6 per cent.,		\$10,000 00
Interest paid on same during year,	\$600 00	
First mortgage bonds due Nov. 1, 1907, rate of interest 6 per cent.,		20,000 00
Interest paid on same during year,	\$1,200 00	
TOTAL AMOUNT OF FUNDED DEBT,		\$30,000 00

DESCRIPTION OF ROAD OWNED.

Main line of road from Chatham to Harwich,	7.07 miles.
Main line of road in Massachusetts,	7.07 "
Total road belonging to this company,	7.07 "
Sidings and other tracks not before enumerated, . . . . .	.95 mile.
Same in Massachusetts, . . . . .	.95 mile.
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	8.02 miles.
Same in Massachusetts,	8.02 "
Total length of tracks laid with steel rails,	7.07 "
[Weights per yard, 50 pounds.]	

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	12
Number of crossings at which there are neither signals nor flagman,	12

NAME AND RESIDENCE OF OFFICERS.

Marcellus Eldredge, *President*, Portsmouth, N. H. Chas. Bassett, *Treasurer and Clerk of Corporation*, South Chatham, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Marcellus Eldredge, Portsmouth, N. H. Osborn Nickerson, Chathamport, Mass. Alvin Z. Atkins, North Chatham, Mass. Collins Howes, Chatham, Mass. Chas. Bassett, South Chatham, Mass.

PROPER ADDRESS OF THE COMPANY.

CHATHAM RAILROAD COMPANY,

CHATHAM, MASS.

OSBORN NICKERSON,
COLLINS HOWES,
ALVIN Z. ATKINS,

Directors.

CHAS. BASSETT,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

BARNSTABLE, SS. Aug. 11, 1891. Then personally appeared Osborn Nickerson, Collins Howes, Alvin Z. Atkins, directors, and Chas. Bassett, treasurer of Chatham Railroad Company, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

HIRAM HARDING,

Justice of the Peace.

REPORT

OF THE

CHELSEA BEACH RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Maine Railroad. Its operations are included in the report of that road, its business being so intimately connected that separate accounts have not been kept.]

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Grading and masonry,	\$6,533 59
Superstructure, including rails,	19,926 45
Lands, land damages and fences,	20,839 14
Passenger and freight stations, woodsheds and water stations,	5,273 77
Engineering, agencies, salaries and other expenses during construction,	152 29
TOTAL FOR CONSTRUCTION,	\$52,725 24
TOTAL CHARGES TO PROPERTY ACCOUNTS,	52,725 24
<hr/>	
General Balance Sheet June 30, 1891.	
Dr.	
Cost of road,	\$91,035 76
TOTAL,	\$91,035 76
Cr.	
Capital stock,	\$91,000 00
Profit and Loss balance,	35 76
TOTAL,	\$91,035 76
<hr/>	
CAPITAL STOCK.	
Capital stock authorized by charter and additional legislation,	\$91,000 00
Capital stock authorized by votes of company,	91,000 00
Capital stock issued (number of shares, 910); amount paid in,	\$91,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	
Total number of stockholders,	2
Number of stockholders in Massachusetts,	2
Amount of stock held in Massachusetts,	\$91,000 00

DESCRIPTION OF ROAD OWNED.	
Main line of road from Revere Junction to Saugus River Junction,	3.34 miles.
Main line of road in Massachusetts,	3.34 "
Double track on main line,	2.49 "
Same in Massachusetts,	2.49 "
Total road belonging to this company,	3.34 "
Sidings and other tracks not before enumerated, . . . . .	.50 mile.
Same in Massachusetts, . . . . .	.50 mile.
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	6.33 miles.
Same in Massachusetts,	6.33 "
Total length of tracks laid with steel rails,	6.29 "
[Weights per yard, 58 and 67 pounds.]	
GENERAL INFORMATION.	
<i>Highway and Railroad Crossings in Massachusetts on Miles of Road owned.</i>	
Number of crossings of highways over railroad,	1
Number of highway bridges less than 18 feet above track,	1
Height of lowest bridge above the rail,	14 ft. 8 in.
Number of crossings at which gates or flagman are maintained,	2

NAME AND RESIDENCE OF OFFICERS.

Frank Jones, *President*, Portsmouth, N. H. Wm. J. Hobbs, *Auditor*, Malden, Mass. Amos Blanchard, *Treasurer*, Andover, Mass. Sigourney Butler, *Clerk of Corporation*, Quincy, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Frank Jones, Portsmouth, N. H. Samuel C. Lawrence, Medford, Mass. Jas. T. Furber, Great Falls, N. H. Asa P. Potter, Boston, Mass. Charles A. Sinclair, Portsmouth, N. H.

PROPER ADDRESS OF THE COMPANY.

CHELSEA BEACH RAILROAD COMPANY,

BOSTON, MASS.

FRANK JONES,
ASA P. POTTER,
SAMUEL C. LAWRENCE,
CHAS. A. SINCLAIR,
JAS. T. FURBER,
Directors.
AMOS BLANCHARD,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. July 22, 1891. Then personally appeared the above-named Jones, Potter, Lawrence, Sinclair, Furber and Blanchard, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

SIGOURNEY BUTLER,
Justice of the Peace.

REPORT

OF THE

CHESHIRE RAILROAD COMPANY,

FOR THE THREE MONTHS ENDING SEPT. 30, 1890.

[This company was consolidated with the Fitchburg Railroad Company Oct. 1, 1890.]

INCOME ACCOUNT.	
<i>General Exhibit for the Year.</i>	
Gross earnings from operation,	\$183,750 03
Less operating expenses,	142,744 73
Income from operation,	\$41,005 30
Interest on bonds owned,	7,384 07
Dividends on stocks owned,	7,602 50
Miscellaneous income, less expenses,	12,387 60
TOTAL INCOME,	\$68,379 47
Deductions from income:	
Interest on funded debt accrued during year,	\$13,000 00
Interest and discount on interest-bearing current liabilities,	2,659 30
Taxes,	20,386 30
Rentals:	
Fitchburg Railroad,	12,750 00
Total deductions from income,	48,795 60
Net income (surplus for period ending Sept. 30, 1890),	\$19,583 87
Balance Profit and Loss Account June 30, 1890 (surplus),	21,948 11
TOTAL PROFIT AND LOSS ACCOUNT (SURPLUS),	\$41,531 98
Add:	
Capital stock charged off,	\$2,153,300 00
Bonds,	900,000 00
Property account,	8,300 00
	3,061,600 00
Deduct:	\$3,103,131 98
Indemnity paid Fitchburg Railroad,	\$12,500 00
Construction charged off,	2,839,559 81
Bills receivable,	101,652 94
Dividend $5\frac{1}{2}$ per cent. in distribution of assets,	113,919 00
	3,067,631 75
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),	\$35,500 23

EARNINGS FROM OPERATION.	
Passenger:	
Passenger revenue,	\$71,425 46
Less repayments:	
Excess fares refunded,	167 20
TOTAL PASSENGER REVENUE,	\$71,258 26
Mail,	2,525 36
Express,	1,875 00
TOTAL PASSENGER EARNINGS,	\$75,658 62
Freight:	
Freight revenue,	108,091 41
TOTAL GROSS EARNINGS FROM OPERATION,	\$183,750 03

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$2,698 44	\$7,680 16	\$10,378 60
Renewals of rails,	129 54	368 71	498 25
Renewals of ties,	785 63	2,236 04	3,021 67
Repairs of bridges and culverts,	75 80	215 73	291 53
Repairs of fences, road crossings, signs and cattle guards,	28 35	80 67	109 02
Repairs of buildings,	458 99	1,306 34	1 765 33
TOTAL,	\$4,176 75	\$11,887 65	\$16,064 40
Maintenance of equipment:			
Repairs and renewals of locomotives,	\$3,125 29	\$8,895 05	\$12,020 34
Repairs and renewals of passenger cars,	4,367 61	-	4,367 61
Repairs and renewals of freight cars,	-	9,721 61	9,721 61
TOTAL,	\$7,492 90	\$18,616 66	\$26,109 56
Conducting transportation:			
Wages of engineers, firemen and roundhouse- men,	\$3,180 00	\$9,050 78	\$12,230 78
Fuel for locomotives,	9,230 88	26,272 52	35,503 40
Water supply for locomotives,	6 07	17 28	23 35
All other supplies for locomotives,	494 55	1,407 55	1,902 10
Wages of other trainmen,	2,104 88	7,699 16	9,804 04
All other train supplies,	480 83	713 81	1,194 64
Wages of switchmen, flagmen and watchmen, Expense of telegraph, including train despatch- ers and operators,	797 25	2,269 08	3,066 33
Wages of station agents, clerks and laborers,	281 12	800 11	1,081 23
Station supplies,	1,692 86	4,818 14	6,511 00
Car mileage—balances,	61 35	174 63	235 98
Loss and damage,	1,109 03	12,039 06	13,148 09
Injuries to persons,	157 83	449 20	607 03
Other expenses,	216 83	617 15	833 98
TOTAL,	643 51	-	643 51
TOTAL,	\$20,456 99	\$66,328 47	\$86,785 46
General expenses:			
Salaries of officers,	\$1,347 09	\$3,834 02	\$5 181 11
Salaries of clerks,	890 44	2,534 32	3,424 76
Agencies, including salaries and rent,	241 51	687 38	928 89
Advertising,	60 43	172 01	232 44
Insurance,	78	2 22	80 00
Legal expenses,	419 85	1,194 94	1,614 79
Stationery and printing,	434 47	1,236 57	1,671 04
Other general expenses,	189 61	539 67	729 28
TOTAL,	\$3,584 18	\$10,201 13	\$13,785 31

* See foot note, page 77.

OPERATING EXPENSES — Concluded.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Recapitulation of expenses:			
Maintenance of way and structures,	\$4,176 75	\$11,887 65	\$16,064 49
Maintenance of equipment,	7 492 90	18,616 66	26,109 56
Conducting transportation,	20,456 99	66,328 47	86,785 46
General expenses,	3,584 18	10,201 13	13,785 31
GRAND TOTAL,	\$35,710 82	\$107,033 91	\$142,744 73
Percentage of operating expenses to earnings, . . . . .	. . . . .	. . . . .	77.68

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:

Number of passengers carried earning revenue,	76,217
Number of passengers carried one mile,	2,609,444
Average distance carried,	34 24
Total passenger revenue,	\$71,258 26
Average amount received from each passenger,	93.494 cents.
Average receipts per passenger per mile,	2.731 "
Estimated cost of carrying each passenger one mile,*	1.368 "
Passenger earnings per mile of road,	\$1,181 98
Passenger earnings per train mile,	1 53.319

Freight traffic:

Number of tons carried of freight earning revenue, . .	208,789
Number of tons carried one mile,	11,437,359
Average distance haul of one ton,	54.8 miles.
Total freight revenue,	\$108,091 41
Average amount received for each ton of freight, . .	51.771 cents.
Average receipts per ton per mile, . . . . .	.945 cent.
Estimated cost of carrying one ton one mile,* . . . .	.936 cent.
Freight earnings per mile of road,	\$1,688 66
Freight earnings per train mile,	80.793 cents.

Train mileage:

Miles run by passenger trains,	46,477
Miles run by freight trains,	133,788
Total mileage trains earning revenue,	180,265
Miles run by switching trains,	15,766
Miles run by construction and other trains,	5,500
Total train mileage,	201,531

Rates of fare:

Average rate of fare per mile received for local tickets, .	2.69 cents.
Average rate of fare per mile received for mileage tickets, .	2 "
Average rate of fare per mile received for season tickets, .	1.5 "
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies,	2.74 "

Rates of freight:

Average rate per ton per mile received from freight way-billed local,	5 55 "
Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies,	0.91 cent.

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

NAME AND RESIDENCE OF OFFICERS.

Wm. A. Russell, *President*, Lawrence, Mass. E. C. Thayer, *Vice-President*, Keene, N. H. J. W. Dodge, *General Freight Agent*, Keene, N. H. F. H. Kingsbury, *General Passenger Agent and Treasurer*, Keene, N. H. R. Stewart, *Clerk of Corporation*, Keene, N. H.

PROPER ADDRESS OF THE COMPANY.

CHESHIRE RAILROAD COMPANY,
KEENE, N. H.

WM. A. RUSSELL,
EDWARD C. THAYER,
WILLIAM H. HILL,
G. W. RUSSELL,
HALES W. SUTER,
Directors.
F. H. KINGSBURY,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Sept. 15, 1891. Then personally appeared Wm. A. Russell, Edward C. Thayer, William H. Hill, G. W. Russell, Hales W. Suter and F. H. Kingsbury, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

J. M. WHEATON,
Justice of the Peace.

REPORT

OF THE

CONNECTICUT RIVER RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

INCOME ACCOUNT.		
		<i>General Exhibit for the Year.</i>
Gross earnings from operation,	\$1,137,438 47	
Less operating expenses,	839,512 26	
Income from operation,		\$297,926 21
Dividends on stocks owned:		
Vermont Valley Railroad Company of 1871,	\$8,550 00	
Miscellaneous income, less expenses:		
Interest,	11,781 88	
Rents,	7,247 97	
Income from other sources,		27,579 85
TOTAL INCOME,		\$325,506 06
Deductions from income:		
Interest and discount on interest-bearing		
current liabilities,	\$25,872 91	
Taxes,	61,835 80	
Rentals:		
Boston & Albany Railroad Company,	833 33	
Fitchburg Railroad Company,	564 02	
Total deductions from income,		89,106 06
NET INCOME,		\$236,400 00
Dividends declared, 8 per cent. on common		
stock,	\$206,400 00	
TOTAL,		\$206,400 00
Surplus for the year ending June 30, 1891,		30,000 00
Balance Profit and Loss Account June 30, 1890 (surplus),		1,000,055 08
TOTAL PROFIT AND LOSS ACCOUNT (SURPLUS),		\$1,030,055 08
Deduct: Sundry vouchers,		70 19
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		\$1,029,984 89

EARNINGS FROM OPERATION.

ITEMS.	Total Receipts.	Deductions Account of Repayments, etc.	Actual Earnings.
Passenger:			
Passenger revenue,	\$487,017 05		
Less repayments:			
Tickets redeemed,		\$566 15	
Excess fares refunded,		4,078 10	
Other repayments,		2,848 07	
Total deductions,		\$7,492 32	
TOTAL PASSENGER REVENUE,			\$479,524 73
Mail,			15,911 40
Express,			18,504 56
TOTAL PASSENGER EARNINGS,			\$513,940 69
Freight:			
Freight revenue,	\$616,900 52		
Less repayments:			
Overcharge to shippers,		\$3,187 59	
Other repayments,		7,008 78	
Total deductions,		\$10,196 37	
TOTAL FREIGHT REVENUE,			606,704 15
TOTAL FREIGHT EARNINGS,			606,704 15
TOTAL PASSENGER AND FREIGHT EARNINGS,			\$1,120,644 84
Other earnings from operation:			
Car mileage — balance,			12,393 63
Rents from tracks, yards and terminals,			4,400 00
TOTAL GROSS EARNINGS FROM OPERATION,			\$1,137,438 47

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$82,956 88	\$31,120 24	\$114,077 12
Renewals of rails,	14,676 12	5,505 56	20,181 68
Renewals of ties,	19,220 25	7,210 23	26,430 48
Repairs of bridges and culverts,	74,367 06	27,597 88	102,264 94
Repairs of fences, road-crossings, signs and cattle guards,	4,111 52	1,542 38	5,653 90
Repairs of buildings,	45,201 06	16,956 62	62,157 68
TOTAL,	\$240,532 89	\$90,232 91	\$330,765 80
Maintenance of equipment:			
Repairs and renewals of locomotives,	\$34,463 38	\$12,928 51	\$47,391 89
Repairs and renewals of passenger cars,	28,459 26	-	28,459 26
Repairs and renewals of freight cars,	-	37,528 02	37,528 02
TOTAL,	\$62,922 64	\$50,456 53	\$113,379 17
Conducting transportation:			
Wages of enginemen, firemen and roundhouse-men,	\$40,194 34	\$15,078 40	\$55,272 74
Fuel for locomotives,	63,507 71	23,824 13	87,331 84
Water supply for locomotives,	2,129 38	798 81	2,928 19

* See foot-note, page 81.

OPERATING EXPENSES — Concluded.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
<i>Conducting transportation — Concluded.</i>			
All other supplies for locomotives,	\$2,307 89	\$1,240 91	\$4,548 80
Wages of other trainmen,	30,097 11	35,570 18	65,667 29
All other train supplies,	1,786 60	778 65	2,565 25
Expense of telegraph, including train despatchers and operators,	409 10	153 47	562 57
Wages of station agents, clerks and laborers,	73,315 46	27,503 38	100,818 84
Station supplies,	3,394 40	1,273 37	4,667 77
Car mileage — balances (credit),		1,078 07	1,078 07
Loss and damage,	2,105 45	789 83	2,895 28
Injuries to persons,	7,151 27	2,682 71	9,833 98
TOTAL,	\$227,398 71	\$108,615 77	\$336,014 48
<i>General expenses:</i>			
Salaries of officers and clerks,	\$26,443 73	\$9,920 04	\$36,363 77
Agencies, including salaries and rent, }	1,378 89	517 27	1,896 16
Advertising and commissions,			
Insurance,	1,043 46	391 44	1,434 90
Legal expenses,	1,519 32	569 96	2,089 28
Stationery and printing,	7,337 78	2,752 68	10,090 46
Other general expenses,	5,438 18	2,040 06	7,478 24
TOTAL,	\$43,161 36	\$16,191 45	\$59,352 81
<i>Recapitulation of expenses:</i>			
Maintenance of way and structures,	\$240,532 89	\$90,232 91	\$330,765 80
Maintenance of equipment,	62,922 64	50,456 53	113,379 17
Conducting transportation,	227,398 71	108,615 77	336,014 48
General expenses,	43,161 36	16,191 45	59,352 81
GRAND TOTAL,	\$574,015 60	\$265,496 66	\$839,512 26
Percentage of operating expenses to earnings,			73.80

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

Grading and masonry,	\$11,893 07
Bridging,	1,533 47
Lands, land damages and fences,	3,785 05
TOTAL FOR CONSTRUCTION,	\$17,261 59
Locomotives (number, 3),	\$24,186 00
TOTAL FOR EQUIPMENT,	24,186 00
Stock of Vermont Valley Company of 1871,	85,900 00
TOTAL CHARGES TO PROPERTY ACCOUNTS,	\$127,347 59
Property sold (or reduced in valuation on the books) and credited property accounts during the year:	
Property accounts reduced,	152,948 47
NET REDUCTION PROPERTY ACCOUNT FOR THE YEAR,	25,600 88

General Balance Sheet, June 30, 1891.
Dr.

Cost of road,	\$3,022,060 55
Cost of equipment,	426,527 66
Stock of Vermont Valley Railroad Company of 1871,	185,510 00
TOTAL PERMANENT INVESTMENTS,	\$3,634,098 21

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

Cash,	\$22,331 86	
Bills receivable,	66,617 79	
Due from agents,	71,271 52	
Other cash assets,	427,933 35	
TOTAL CASH AND CURRENT ASSETS,		\$588,154 52
Other assets:		
Materials and supplies,	\$159,039 85	
TOTAL OTHER ASSETS,		159,039 85
TOTAL,		\$4,381,292 58
Cr.		
Capital stock,		\$2,580,000 00
Current liabilities:		
Loans and bills payable,	\$569,200 00	
Audited vouchers and accounts,	128,126 32	
Net traffic balances due to other companies,	22,381 37	
Dividends not called for,	51,600 00	
TOTAL CURRENT LIABILITIES,		771,307 69
Profit and Loss balance,		1,029,984 89
TOTAL,		\$4,381,292 58
Contingent Liabilities.		
PRESENT OR CURRENT LIABILITIES NOT INCLUDED IN THE BALANCE SHEET.		
Bonds guaranteed by this company or a lien on its road, viz.:		
Interest guaranteed on \$80,000 of stock of the Vermont Valley Railroad Company of 1871.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$2,670,000 00	
Capital stock authorized by votes of company,	2,580,000 00	
Capital stock issued (number of shares, 25,800); amount paid in,		\$2,580,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		2,580,000 00
Total number of stockholders,	1,001	
Number of stockholders in Massachusetts,	784	
Amount of stock held in Massachusetts,	\$2,011,100 00	
PASSENGER, FREIGHT AND TRAIN MILEAGE.		
Passenger traffic:		
Number of passengers carried earning revenue,		2,110,138
Number of passengers carried one mile,		21,263.284
Average distance carried,		10.07
Total passenger revenue,		\$479,524 73
Average amount received from each passenger,		22.724 cents.
Average receipts per passenger per mile,		2.255 "
Estimated cost of carrying each passenger one mile,*		2.699 "
Passenger earnings per mile of road,		\$6,446,326 73
Passenger earnings per train mile,		\$1 14.069

* See note under "Operating Expenses."

Freight traffic:	
Number of tons carried of freight earning revenue,	898,563
Number of tons carried one mile,	22,084,941
Average distance haul of one ton,	24.58
Total freight revenue,	\$606,704 15
Average amount received for each ton of freight,	67.519 cents.
Average receipts per ton per mile,	2 747 "
Estimated cost of carrying one ton one mile,*	1.202 "
Freight earnings per mile of road,	\$7,598 04.821
Freight earnings per train mile,	\$3 58.873
Train mileage:	
Miles run by passenger trains,	450,551
Miles run by freight trains,	169,058
Total mileage trains earning revenue,	619,609
Miles run by switching trains,	219,311
Miles run by construction and other trains,	6,312
Total train mileage,	845,232
Average number of loaded cars in train,	35
Average number of tons of freight in train,	424.4
Average number of tons of freight in each loaded car,	12
Average number of persons employed,	675
Rates of fare:	
Average rate of fare per mile received for local tickets,	2.133 cents.
Average rate of fare per mile received for mileage tickets,	2.054 "
Average rate of fare per mile received for season tickets, . . . . .	.856 "
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies,	2.618 "
Rates of freight:	
Average rate per ton per mile received from freight way-billed local,	4 849 "
Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies,	2.461 "
DESCRIPTION OF ROAD OWNED.	
Main line of road from Springfield, Mass., to Keene, N. H.,	74 miles.
Main line of road in Massachusetts,	50.0757 "
Main line of road in Vermont, . . . . .	.71 "
Main line of road in New Hampshire,	23.2242 "
Double track on main line,	36 "
Same in Massachusetts,	36 "
Branches owned by company, viz.:	
Chicopee to Chicopee Falls, Mass. (single track),	2.35 "
Mount Tom to Easthampton, Mass. (single track),	3.50 "
Total length of branches owned by company,	5.85 "
Total length of branches owned by company in Massachusetts,	5.85 "
Total road belonging to this company,	79 85 "
Sidings and other tracks not before enumerated,	53.232 "
Same in Massachusetts,	47.960 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	169.083 "
Same in Massachusetts,	139.8851 "
Total length of tracks laid with steel rails,	160.3540 "
[Weights per yard, 56, 66, 70 and 72 pounds.]	
Total miles of road operated by this company,	79 85 "
Total miles of road operated by this company in Massachusetts,	55 9257 "
Number of stations in Massachusetts on all roads operated by this company,	19
Number of telegraph offices in same,	11
Number of stations on all roads owned by this company,	26
Same in Massachusetts,	19

* See note under "Operating Expenses."

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving-Wheel Brake.	Number Equipped with Patent Coupler.
Locomotives:							
Passenger,	16	16	162,450	69,108	16	7	-
Freight,	19	19	59,300	81,692	1	10	-
Other,	10	10	90,200	52,198	-	8	-
TOTAL,	45	45	-	-	17	25	-
Passenger cars,	43	43	51,400	42,956	43	-	43
Combination cars,	17	17	51,400	42,956	17	-	17
Baggage mail and express cars, . .	3	3	44,443	44,443	3	-	3
TOTAL,	63	63	-	-	63	-	63
Box freight cars (basis of 8 wheels), .	266	266	21,000	21,000	-	-	-
Stock freight cars (basis of 8 wheels), .	3	3	21,000	21,000	-	-	-
Flat freight cars (basis of 8 wheels), .	281	281	17,000	17,000	-	-	-
Other freight cars (basis of 8 wheels), .	2	2	21,000	21,000	-	-	-
TOTAL,	552	552	-	-	-	-	-
Cars in company's service:							
Gravel cars,	44	44	-	-	-	-	-
Derrick cars,	1	1	-	-	-	-	-
Caboose cars,	5	5	-	-	-	-	-
TOTAL,	50	50	-	-	-	-	-

Number of cars in passenger equipment with 8 wheels fitted with brakes for all wheels, 63

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	-	-	-	-	-
Employees,	-	-	1	8	1	8	1	8
Others, .	-	-	10	1	10	1	10	1

STATEMENT OF EACH ACCIDENT IN MASSACHUSETTS.

Aug. 1, 1890. — William Powers of Montague was found by No. 4 train, lying between the two main tracks eighty-six rods north of the "turnip yard crossing" between South Deerfield and Deerfield, with his left foot cut off at the ankle. No evidence can be produced which identifies the train that caused the injury.

August 6 — Patrick Gannon of Springfield, walking on the track between Chicopee and Brightwood, struck and instantly killed by No. 44 train.

August 21. — Cornelius Heffernan, brakeman in Springfield yard, right hand caught between the dead-woods, and finger badly jammed.

September 4 — Michael Mulberry of Somerville, while walking on the track near the north end of the North Chicopee bridge, was struck and instantly killed by No. 93 train.

October 2. — Ann Robbins of Chicopee was struck and killed on the Chicopee Street crossing, by No. 66 train. She was deaf, and paid no attention to the

warning signals given by the engine. This crossing is protected by electric bell, which rings continuously from a point thirteen hundred and twenty feet from the crossing, until after the train has passed. On reaching the west side of the crossing, on the northerly side, she started to walk parallel to the tracks to the southerly side of the highway, and while doing this was struck by the engine.

October 11. — Edward Slattery, brakeman in Springfield yard, left forearm caught between the dead-woods of a Pennsylvania & New York Central car, and badly bruised, while coupling cars.

October 13. — Mrs. John Casey of Northampton, a resident of the section known as the "mill yard," was killed by No. 12 train. She walked directly against the rear car of the train, which threw her down, fractured her skull and broke her leg. None of the train men saw her approach the train. The accident was at a private crossing known as "mill yard crossing." Mrs. Casey was eighty years of age, quite deaf and somewhat infirm.

October 14. — Jeremiah Mannix of Holyoke, killed at Chicopee Junction; by what train is not known. Body found by No. 58 train, lying between the rails of branch track, about twenty feet south of switch tower.

October 27. — Edward Slate, brakeman on No. 27 train, pinched while coupling cars at Holyoke, changing link, and caught between the dead-woods.

November 28. — Daniel Finn, brakeman on No. 7 train, thumb cut off coupling engine to car.

December 11. — L. L. Gibbs, brakeman in Northampton yard, thumb cut off while coupling cars.

December 29. — Frank Lee, brakeman on Greenfield switcher, two fingers smashed, coupling cars. Had to be amputated.

Jan. 7, 1891. — Walter C. Carter, brakeman in Springfield yard, left hand caught by bunters, thumb and middle finger jammed, coupling engine to car.

March 19. — William Kelly of Brattleborough found dead, lying on the east side of south-bound track, one-half mile north of Whately station, by No. 12 train. Body was taken to Whately station. Nothing is known as to what train killed him. One leg was cut off above, and the other below, the knee.

April 6. — M. R. Fitzgibbons of Holyoke, while walking on the track about a mile south of Willimansett station was struck and instantly killed by No. 40 train.

April 15. — Anthony Bileveau, a track hand on No. 6 section, was struck and killed by No. 94 train, south of Lyman's crossing. Bileveau was on the up main track, and stepped from that track to avoid No. 15 freight, north bound, directly in front of No. 94 train, south bound. His companions shouted to warn him of his danger, but he did not heed their cries.

April 27. — John Galvin's young child, at play on the track near the north end of Cheapside bridge, was run over by No. 5 freight train and instantly killed. Galvin is employed by this company as a track hand, and lives close to the track at the scene of the accident.

May 11. — Thomas Dahill, a brakeman in Northampton yard, one finger cut off, and another badly jammed, while coupling cars.

June 13. — John Slattery of Easthampton jumped from No. 40 train at Mount Tom station, while the train was moving at full speed, receiving injuries from which he died an hour later. No. 40 is not scheduled to stop at Mount Tom station.

June 29. — Alphonse Ludiwhinski of Holyoke was struck and killed by No. 40 train. Was employed at Holyoke Steam Saw Mill, opposite the scene of the accident, and had been to the river bank on the opposite side of the track to get a pail of water from a spring.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on miles of Road owned.

Number of crossings of highways at grade,	49
Number of crossings of highways over railroad,	6
Number of crossings of highways under railroad,	6
Number of highway bridges 18 feet above track,	6
Height of lowest bridge above the rail,	18 feet.
Number of crossings at which gates or flagman are maintained,	7
Number of crossings at which electric signals are maintained,	7
Number of crossings at which there are neither signals nor flagman,	35
Number of railroad crossings over other railroads (specifying each),	3
One at Holyoke. One at Deerfield. One at Cheapside.	

Bridges on Roads operated in Massachusetts.

Total amount expended for repairs and renewals of bridges,	\$102,264 94
For repairs,	\$4,692 98
For charged operating expense from con- struction account,	97,571 96

NAME AND RESIDENCE OF OFFICERS.

J. Mulligan, *President*, Springfield, Mass. W. H. Wilson, *Auditor*, Springfield, Mass. H. F. Sampson, *Superintendent*, Springfield, Mass. H. E. Howard, *General Freight Agent*, Springfield, Mass. E. C. Watson, *General Ticket Agent*, Springfield, Mass. Seth Hunt, *Treasurer and Clerk of Corporation*, Springfield, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

* N. A. Leonard, Springfield, Mass. F. H. Harris, Springfield, Mass.
† Frederick Billings, Woodstock, Vt. William Whiting, Holyoke, Mass.
Oscar Edwards, Northampton, Mass. Chas. S. Sargent, Brookline, Mass.
A. B. Harris, Boston, Mass. E. F. Lane, Keene, N. H. Jas. A. Rumrill,
Springfield, Mass. J. Mulligan, Springfield, Mass.

PROPER ADDRESS OF THE COMPANY.

CONNECTICUT RIVER RAILROAD COMPANY,
SPRINGFIELD, HAMPDEN COUNTY, MASS.

J. MULLIGAN,
A. B. HARRIS,
E. F. LANE,
J. A. RUMRILL,
F. H. HARRIS,
Directors.
H. F. SAMPSON,
Superintendent.
SETH HUNT,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

HAMPDEN, SS. SPRINGFIELD, Sept. 8, 1891. Then personally appeared J. Mulligan, A. B. Harris, E. F. Lane, J. A. Rumrill, F. H. Harris, H. F. Sampson and Seth Hunt, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

GEORGE E. FRINK,

Justice of the Peace.

REPORT

OF THE

DANVERS RAILROAD,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Maine Railroad. Its operations are included in the report of that road, its business being so intimately connected that separate accounts have not been kept.]

General Balance Sheet June 30, 1891.	
Dr.	
Cost of road,	\$239,678 15
TOTAL,	\$239,678 15
Cr.	
Capital stock,	\$67,500 00
Funded debt,	125,000 00
Audited vouchers and accounts due Boston & Maine R.R., .	*25,000 00
Profit and loss balance,	22,178 15
TOTAL,	\$239,678 15
CAPITAL STOCK.	
Capital stock authorized by charter,	\$100,000 00
Capital stock authorized by votes of company,	100,000 00
Capital stock issued (number of shares, 583); amount paid in,	\$58,300 00
Capital stock paid in on shares not issued,	9,200 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	67,500 00
Total number of stockholders,	46
Number of stockholders,	43
Amount of stock held in Massachusetts,	\$32,600 00
FUNDED DEBT.	
Funded debt, as follows:	
Bonds due March 1, 1875,	125,000 00
DESCRIPTION OF ROAD OWNED.	
Main line of road from Wakefield Junction to Danvers, . .	9.259 miles.
Main line of road in Massachusetts,	9.259 "
Total road belonging to this company,	9.259 "
Sidings and other tracks not before enumerated, . . . . .	.902 "
Same in Massachusetts, . . . . .	.902 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	10.161 "
Same in Massachusetts,	10.161 "
Total length of track laid with steel rails,	9.658 "

* Heretofore included in Funded Debt.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	20
Number of crossings of highways over railroad,	1
Number of crossings of highways under railroad,	2
Number of highway bridges less than 18 feet above track,	1
Height of lowest bridge above the rail,	15 feet.
Number of crossings at which gates or flagman are maintained,	10
Number of crossings at which there are neither signals nor flagman,	10
Number railroad crossings at grade (specifying each),	2
Southern division Boston & Maine Railroad at West Peabody.	
Eastern division Boston & Maine Railroad at Danvers.	

NAMES AND RESIDENCE OF OFFICERS.

George C. Lord, *President*, Newton, Mass. Wm. J. Hobbs, *Auditor*, Malden, Mass. Amos Blanchard, *Treasurer*, Andover, Mass. Sigourney Butler, *Clerk of Corporation*, Quincy, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

George C. Lord, Newton, Mass. Amos Paul, South Newmarket, N. H. Wm. S. Stevens, Dover, N. H. Jos. S. Ricker, Deering, Me. Richard Olney, Boston, Mass. Samuel C. Lawrence, Medford, Mass. Frank Jones, Portsmouth, N. H.

PROPER ADDRESS OF THE COMPANY.

DANVERS RAILROAD,
BOSTON, MASS.

AMOS PAUL,
SAMUEL C. LAWRENCE,
JOSEPH S. RICKER,
FRANK JONES,
RICHARD OLNEY,
Directors.
AMOS BLANCHARD,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, July 22, 1891. Then personally appeared the above-named Amos Paul, Samuel C. Lawrence, Joseph S. Ricker, Frank Jones, Richard Olney and Amos Blanchard, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

SIGOURNEY BUTLER,
Justice of the Peace.

REPORT
OF THE
FALL RIVER RAILROAD COMPANY,
FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Old Colony Railroad Company.]

INCOME ACCOUNT.	
<i>General Exhibit for the Year.</i>	
Income from lease of road,	\$16,604 18
TOTAL INCOME,	\$16,604 18
Interest on funded debt accrued,	\$10,000 00
Taxes,	395 86
TOTAL DEDUCTIONS,	10,395 86
NET INCOME,	\$6,208 32
Surplus for year ending June 30, 1891,	6,208 32
Balance Profit and Loss Account June 30, 1890 (deficit),	4,852 11
TOTAL PROFIT AND LOSS ACCOUNT (SURPLUS),	\$1,356 21
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),	1,356 21
General Balance Sheet June 30, 1891.	
Dr.	
Cost of road,	\$443,832 29
Due from solvent companies and other individuals,	620 16
TOTAL,	\$444,452 45
Cr.	
Capital stock,	\$200,000 00
Funded debt,	200,000 00
Loans and bills payable,	43,096 24
Profit and Loss balance,	1,356 21
TOTAL,	\$444,452 45
CAPITAL STOCK.	
Capital stock authorized by charter,	\$200,000 00
Capital stock authorized by votes of company,	200,000 00
Capital stock issued (number of shares, 2,000); amount paid in,	\$200,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	200,000 00
Total number of stockholders,	24
Number of stockholders in Massachusetts,	22
Amount of stock held in Massachusetts,	\$194,900 00

FUNDLED DEBT.

Funded debt, as follows:

First mortgage bonds due April 1, 1895, rate of interest 5 per cent.,	\$200,000 00
Interest paid on same during year,	\$10,000 00

DESCRIPTION OF ROAD OWNED.

Main line of road from Fall River to New Bedford, Mass.,	12.25 miles.
Main line of road in Massachusetts,	12.25 "
Total road belonging to this company,	12.25 "
Sidings and other tracks not before enumerated,	1.70 "
Same in Massachusetts,	1.70 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	13.95 "
Same in Massachusetts,	13.95 "
Total length of track laid with steel rails,	12.72 "
[Weights per yard, 56 pounds.]	

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	9
Number of crossings of highways over railroad,	1
Number of highway bridges less than 18 feet above track,	1
Height of lowest bridge above the rail,	17 ft. 4 in.
Number of crossings at which there are neither signals nor flagman,	9

BRIDGES ON ROADS OPERATED IN MASSACHUSETTS.

Total length of pile and trestle bridging,	4,257 ft. 6 in.
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NAME AND RESIDENCE OF OFFICERS.

Charles F. Choate, *President*, Southborough, Mass. John M. Washburn, *Treasurer*, Boston, Mass. William Rotch, *Clerk of Corporation*, Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Charles F. Choate, Southborough, Mass. Frederick L. Ames, North Easton, Mass. J. A. Beauvais, New Bedford, Mass. H. A. Blood, Fitchburg, Mass. John S. Brayton, Fall River, Mass. William Rotch, Boston, Mass. Morgan Rotch, New Bedford, Mass.

PROPER ADDRESS OF THE COMPANY.

FALL RIVER RAILROAD COMPANY,
Box 379, BOSTON, MASS.

CHARLES F. CHOATE,
JOHN S. BRAYTON,
WM. ROTCH,
H. A. BLOOD,
MORGAN ROTCH,

Directors.

JOHN M. WASHBURN,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Aug. 28, 1891. Then personally appeared Charles F. Choate, John S. Brayton, William Rotch, H. A. Blood, Morgan Rotch and John M. Washburn, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

AUSTIN W. ADAMS,
Justice of the Peace.

REPORT

OF THE

FALL RIVER, WARREN & PROVIDENCE RAILROAD
COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road was operated by the Trustee for the Bondholders under foreclosure.]

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Gross earnings from operation,	\$32,750 96	
Less operating expenses,	18,730 42	
Income from operation,		\$14,020 54
Miscellaneous income, less expenses,		80 00
TOTAL INCOME,		\$14,100 54
Deductions from income:		
Interest on funded debt paid during year,	\$13,758 06	
Taxes,	342 48	
Total deductions from income,		14,100 54
Balance Profit and Loss Account June 30, 1890 (deficit),		138,963 44
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (DEFICIT),		138,963 44
EARNINGS FROM OPERATION.		
Passenger:		
Passenger revenue,		\$24,091 77
Mail,		742 44
Express,		1,500 00
TOTAL PASSENGER EARNINGS,		\$26,334 21
Freight:		
Freight revenue,		6,416 75
TOTAL GROSS EARNINGS FROM OPERATION,		\$32,750 96

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$2,403 71	\$469 95	\$2,873 66
Renewals of ties,	1,009 11	197 29	1,206 40
Repairs of bridges and culverts,	390 78	76 40	467 18
Repairs of fences, road crossings, signs and cattle-guards,	216 46	42 31	258 77
Repairs of buildings,	444 29	86 91	531 20
TOTAL,	\$4,464 35	\$872 86	\$5,337 21

* See foot-note, page 94.

94 FALL RIVER, WARREN & PROVIDENCE R.R. [Jan.

OPERATING EXPENSES — Concluded.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Conducting transportation :			
Wages of enginemen, firemen and roundhouse- men,	\$1,048 77	\$205 05	\$1,253 82
Fuel for locomotives,	1,573 16	307 57	1,880 73
All other supplies for locomotives,	21 92	4 29	26 21
Wages of other trainmen,	3,178 83	1,023 24	4,202 12
Wages of switchmen, flagmen and watchmen,	865 74	169 26	1,035 00
Wages of station agents, clerks and laborers,	702 63	137 37	840 00
Station supplies,	18 26	3 57	21 83
Switching charges — balances,	873 98	170 87	1,044 85
Locomotive mileage,	1,864 84	230 10	2,144 94
Car mileage — balances,	46 17	8 83	54 00
TOTAL,	\$10,193 35	\$2,310 15	\$12,503 50
General expenses :			
Advertising,	\$22 86	\$4 44	\$27 12
Legal expenses,	687 88	134 49	822 37
Stationery and printing,	33 64	6 58	40 22
TOTAL,	\$744 20	\$145 51	\$889 71
Recapitulation of expenses :			
Maintenance of way and structures,	\$4,464 35	\$872 86	\$5,337 21
Conducting transportation,	10,193 35	2,310 15	12,503 50
General expenses,	744 20	145 51	889 71
GRAND TOTAL,	\$15,401 90	\$3,328 52	\$18,730 42
Percentage of operating expenses to earnings, . . . . .	. . . . .	. . . . .	57.19

General Balance Sheet June 30, 1891.

DR.		
Cost of road,		\$310,747 60
Due from agents,	\$1,569 46	
Due from solvent companies and other indi- viduals,	2,860 55	
TOTAL CASH AND CURRENT ASSETS,		
Profit and Loss balance,		138,963 44
TOTAL,		\$454,141 05
CR.		
Capital stock,		\$150 000 00
Funded debt,		300,000 00
Current liabilities :		
Audited vouchers and accounts,	\$3,530 50	
Wages and salaries,	610 55	
TOTAL CURRENT LIABILITIES,		4,141 05
TOTAL,		\$454,141 05

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

CAPITAL STOCK.

Capital stock authorized by charter, . . .	\$150,000 00	
Capital stock authorized by votes of company, . . .	150,000 00	
Capital stock issued (number of shares, 1,500); amount paid in, . . .		\$150,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY, . . .		150,000 00
Total number of stockholders, . . .	27	
Number of stockholders in Massachusetts, . . .	11	
Amount of stock held in Massachusetts, . . .	\$103,300 00	

FUNDED DEBT.

Funded debt, as follows:

First mortgage bonds due April 17, 1883, rate of interest 7 per cent., . . .		\$300,000 00
Interest paid on same during year, . . .	\$13,758 06	

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:

Number of passengers carried earning revenue, . . .	225,626	
Number of passengers carried one mile, . . .	1,290,966	
Average distance carried, . . .	5.72 miles.	
Total passenger revenue, . . .	\$24,091 77	
Average amount received from each passenger, . . .	10.678 cents.	
Average receipts per passenger per mile, . . .	1.865 "	
Estimated cost of carrying each passenger one mile,* . . .	1.193 "	
Passenger earnings per mile of road, . . .	\$4,548 22	
Passenger earnings per train mile, . . .	1 28.460	

Freight traffic:

Number of tons carried of freight earning revenue, . . .	22,325	
Number of tons carried one mile, . . .	129,210	
Average distance haul of one ton, . . .	5.79 miles.	
Total freight revenue, . . .	\$6,416 75	
Average amount received for each ton of freight, . . .	28.742 cents.	
Average receipts per ton per mile, . . .	4.966 "	
Estimated cost of carrying one ton one mile,* . . .	2 576 "	
Freight earnings per mile of road, . . .	\$1,108 20	
Freight earnings per train mile, . . .	1 60.099	

Train mileage:

Miles run by passenger trains, . . .	20,500	
Miles run by freight trains, . . .	4,008	
Total mileage trains earning revenue, . . .	24,508	
Total train mileage, . . .	24,508	
Mileage of loaded freight cars, . . .	32,064	
Mileage of empty freight cars, . . .	8,016	
Average number of freight cars in train, . . .	10	
Average number of loaded cars in train, . . .	8	
Average number of empty cars in train, . . .	2	
Average number of tons of freight in train, . . .	44.54	
Average number of tons of freight in each loaded car, . . .	5.57	
Average number of persons employed, . . .	14	

Rates of fare:

Average rate of fare per mile received for local and commutation tickets, . . .	3 26 cents.	
Average rate of fare per mile received for mileage tickets, . . .	2 "	
Average rate of fare per mile received for season tickets, . . .	.737 cent.	
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies, . . .	1.85 cents.	

* See note under "Operating Expenses."

96 FALL RIVER, WARREN & PROVIDENCE R.R. [Jan.

Rates of freight:

Average rate per ton per mile received from freight way-billed local,	3.74 cents.
Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies,	4.9 cents.

DESCRIPTION OF ROAD OWNED.

Main line of road from Fall River to Warren, R. I., . . .	5.794 miles.
Main line of road in Massachusetts,	3.662 "
Main line of road in Rhode Island,	2.132 "
Total road belonging to this company,	5.794 "
Sidings and other tracks not before enumerated, . . . . .	.540 mile.
Same in Massachusetts, . . . . .	.090 mile.
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	6.334 miles.
Same in Massachusetts,	3.752 "
Total length of tracks laid with steel rails,	5.43 "
[Weights per yard, 56 pounds.]	
Total miles of road operated by this company,	5.794 "
Total miles of road operated by this company in Massachusetts,	3.662 "
Number of stations in Massachusetts on all roads operated by this company,	2
Number of telegraph officers in same,	1
Number of stations on all roads owned by this company,	2
Same in Massachusetts,	2

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	2
Number of crossings of highways over railroad,	1
Number of highway bridges less than 18 feet above track,	2
Height of lowest bridge above the rail,	16 ft. 2 in.
Number of crossings at which gates or flagman are maintained,	1
Number of crossings at which electric signals are maintained,	1

NAME AND RESIDENCE OF OFFICERS.

Charles F. Choate, *President*, Southborough, Mass. James R. Kendrick, *General Manager*, Boston, Mass. John M. Washburn, *Treasurer*, Boston, Mass. John S. Brayton, *Clerk of Corporation*, Fall River, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Charles F. Choate, Southborough, Mass. Frederick L. Ames, North Easton, Mass. John S. Brayton, Fall River, Mass. Thomas J. Borden, Fall River, Mass. Thomas Dunn, Newport, R. I.

PROPER ADDRESS OF THE COMPANY.

FALL RIVER, WARREN & PROVIDENCE RAILROAD COMPANY,
Box 379, BOSTON, MASS.

JOHN M. WASHBURN,
Trustee.
CHARLES F. CHOATE,
JOHN S. BRAYTON,
THOS. J. BORDEN,
Directors.
J. R. KENDRICK,
General Manager.
JOHN M. WASHBURN,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Aug. 28, 1891. Then personally appeared Charles F. Choate, John S. Brayton, Thomas J. Borden, J. R. Kendrick and John M. Washburn, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

AUSTIN W. ADAMS,
Justice of the Peace.

REPORT

OF THE

FITCHBURG RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

INCOME ACCOUNT.

General Exhibit for the Year.

Gross earnings from operation,	\$6,848,286 49	
Less operating expenses,	4,917,538 63	
Income from operation,		\$1,930,747 86
Interest on bonds owned: B., B. & G. Railroad bonds, . .		2,718 00
TOTAL INCOME,		1,933,465 86
Deductions from income:		
Interest on funded debt accrued during year,	\$869,067 73	
Interest and discount on interest-bearing current liabilities,	20,216 53	
Taxes,	215,927 27	
Rentals:		
Vermont & Massachusetts Railroad,	\$244,580 00	
Troy & Bennington Railway,	15,400 00	
Southern Vermont Railroad,	6,000 00	
Monadnock Railroad,	9,000 00	
	274,980 00	
Total deductions from income,		1,380,191 53
NET INCOME,		553,274 33
Dividends declared ($3\frac{1}{2}$ per cent.) on preferred stock,	\$562,749 70	
TOTAL,		562,749 70
Deficit for year ending June 30, 1891,		9,475 37
Balance Profit and Loss Account June 30, 1890 (surplus), .		282,672 48
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		273,197 11

EARNINGS FROM OPERATION.

ITEMS.	Total Receipts.	Deductions Account of Repayments, etc.	Actual Earnings.
Passenger:			
Passenger revenue,	\$1,953,905 73		
Less repayments:			
Tickets redeemed,		\$13,728 84	
TOTAL PASSENGER REVENUE,			\$1,940,176 89
Mail,	\$61,126 31		
Express,	158,422 03		
Other items,	32,696 74		
			252,245 08
TOTAL PASSENGER EARNINGS,			\$2,192,421 97
Freight:			
Freight revenue,	\$4,423,960 02		
Less repayments:			
Overcharge to shippers,		\$93,175 58	
TOTAL FREIGHT REVENUE,			\$4,330,784 44
Other items,			57,115 63
TOTAL FREIGHT EARNINGS,			\$4,387,900 07
TOTAL PASSENGER AND FREIGHT EARNINGS,			6,580,322 04
Other earnings from operation:			
Rents for tracks, yards and terminals,	\$20,250 00		
Rentals not otherwise provided for,	43,899 38		
Other sources,	49,289 92		
Elevators, wharves, etc.,	154,525 15		
TOTAL OTHER EARNINGS,			267,964 45
TOTAL GROSS EARNINGS FROM OPERATION,			\$6,848,286 49

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$171,041 38	\$262,733 08	\$433,774 46
Renewals of rails,	28,109 11	43,030 28	71,139 39
Renewals of ties,	51,991 21	74,488 68	126,479 89
Repairs of bridges and culverts,	18,515 21	30,020 14	48,535 35
Repairs of fences, road crossings, signs and cattle guards,	9,496 53	14,470 34	23,966 87
Repairs of buildings,	44,638 95	46,306 59	90,945 54
Repairs of docks and wharves,	7,637 86	10,384 33	18,022 19
Repairs of telegraph,	1,348 71	2,148 09	3,496 80
TOTAL,	\$332,778 96	\$483,581 53	\$816,360 49
Maintenance of equipment:			
Repairs and renewals of locomotives,	\$116,552 95	\$182,087 15	\$298,640 10
Repairs and renewals of passenger cars,	108,010 74	-	108,010 74
Repairs and renewals of freight cars,	-	277,127 87	277,127 87
Shop machinery, tools, etc.,	13,480 31	21,601 67	35,081 98
TOTAL,	\$238,044 00	\$480,816 69	\$718,860 69
Conducting transportation:			
Wages of engineers, firemen and roundhouse-men,	\$180,669 28	\$364,445 60	\$545,114 88
Fuel for locomotives,	243,278 29	443,849 47	687,127 76

* See foot-note, page 100.

OPERATING EXPENSES — Concluded.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
<i>Conducting transportation — Concluded.</i>			
Water supply for locomotives,	\$11,867 08	\$18,714 79	\$30,521 87
All other supplies for locomotives,	16,233 31	25,641 34	41,879 65
Wages of other trainmen,	133,690 52	299,633 33	403,323 85
All other train supplies,	17,690 92	28,308 46	45,999 38
Wages of switchmen, flagmen and watchmen,	54,207 13	262,032 95	316,240 08
Expense of telegraph, including train despatch- ers and operators,	25,551 74	40,003 19	65,554 93
Wages of station agents, clerks and laborers,	102,209 72	313,332 64	445,542 36
Station supplies,	22,370 62	12,696 19	35,066 81
Car mileage — balances,	27,215 16	189,157 21	216,372 37
Loss and damage,	5,235 10	21,934 65	27,169 75
Injuries to persons,	17,654 85	25,035 90	42,690 75
TOTAL,	\$857,818 72	\$2,044,785 72	\$2,902,604 44
<i>General expenses:</i>			
Salaries of officers,	\$26,942 99	\$44,656 49	\$71,599 48
Salaries of clerks,	29,826 99	69,56 28	99,396 27
General office expenses and supplies,	7,589 93	13,087 50	20,677 43
Agencies, including salaries and rent,	4,747 87	250 95	4,998 82
Advertising,	14,108 80	156 76	14,265 56
Insurance,	4,614 67	16,626 73	21,241 40
Expense of fast freight lines,	—	46,045 13	46,045 13
Expense of traffic associations,	1,727 68	3,044 27	4,771 95
Expense of stock yards and elevators,	—	103,235 82	103,235 82
Rents for tracks, yards and terminals,	5,044 44	8,455 29	13,499 73
Legal expenses,	6,931 48	10,826 85	17,758 33
Stationery and printing,	19,884 45	29,600 39	49,484 84
Other general expenses,	5,271 69	7,466 56	12,738 25
TOTAL,	\$126,690 99	\$353,022 02	\$479,713 01
<i>Recapitulation of expenses:</i>			
Maintenance of way and structures,	\$332,778 96	\$483,581 53	\$816,360 49
Maintenance of equipment,	238,044 00	480,816 69	718,860 69
Conducting transportation,	857,818 72	2,044,785 72	2,902,604 44
General expenses,	126,690 99	353,022 02	479,713 01
GRAND TOTAL,	\$1,555,332 67	\$3,362,205 96	\$4,917,538 63
Percentage of operating expenses to earnings, . . . . .	. . . . .	. . . . .	71.807

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING
THE YEAR.

Bridging,	\$15,006 23
Lands, land damages and fences,	23,545 27
Engine houses, car sheds and turn tables,	48,651 62
<i>Purchase of other roads:</i>	
Boston, Hoosac Tunnel & Western Railway,	9,650 00
Southern Vermont Railroad purchase,	175,000 00
Cheshire Railroad consolidation,	3,525,000 00
Docks and elevators,	17,838 54
Construction not apportioned,	38,253 26
TOTAL FOR CONSTRUCTION,	3,852,944 92
Locomotives,	46,281 62
Passenger, mail and baggage cars,	20,408 06
Freight and other cars,	16,545 51
TOTAL FOR EQUIPMENT,	83,235 19
TOTAL CHARGES TO PROPERTY ACCOUNTS,	3,936,180 11

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$37,378,257 78	
Cost of equipment,	3,816,836 35	
Bonds of Boston, Barre & Gardner Railroad, .	90,600 00	
Stock of Monadnock Railroad Company, . .	157,260 00	
Vermont & Massachusetts Railroad Improve- ments,	1,532,268 57	
TOTAL PERMANENT INVESTMENTS,		\$42,975,222 70
Cash,	\$206,396 35	
Bills receivable,	178,015 00	
Due from agents,	571,086 96	
Net traffic balance from other companies, .	253,345 10	
Due from solvent companies and other indi- viduals,	151,128 80	
Other cash assets,	1,470,313 55	
TOTAL CASH AND CURRENT ASSETS,		2,830,285 76
Other assets:		
Materials and supplies,	\$1,012,418 09	
TOTAL OTHER ASSETS,		1,012,418 09
TOTAL,		<u>\$46,817,926 55</u>

Cr.

Capital stock: { Common,	\$7,000,000 00	
{ Preferred,	16,497,600 00	
TOTAL CAPITAL STOCK,		\$23,497,600 00
Funded debt,		20,801,600 00
Current liabilities:		
Loans and bills payable,	\$675,000 00	
Audited vouchers and accounts,	243,915 35	
Wages and salaries,	96,584 24	
Net traffic balances due to other companies,	429,235 43	
Dividends not called for,	231,948 70	
Matured interest coupons unpaid (including coupons due July 1),	55,444 00	
TOTAL CURRENT LIABILITIES,		1,732,127 72
Accrued liabilities:		
Accrued rentals not yet due,	\$69,295 00	
Accrued interest not yet due,	233,219 00	
Accrued taxes not yet due,	131,840 76	
TOTAL ACCRUED LIABILITIES,		434,354 76
Improvement fund,		79,046 96
Profit and Loss balance,		273,197 11
TOTAL,		<u>\$46,817,926 55</u>

CAPITAL STOCK.

Capital stock authorized by charter: \$100,000 per mile for double track; \$70,000 per mile for single track; \$3,000,000 for terminals at Boston.	
Capital stock authorized by votes of company, \$23,497,600	
Capital stock issued (number of shares, 234,976); amount paid in,	\$23,497,600 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	23,497,600 00

Total number of stockholders :	{ Common, 123 }	5,037
	{ Preferred, 4,914 }	
Number of stockholders in Massachusetts :	{ Common, 12 }	4,072
	{ Preferred, 4,060 }	
Amount of stock held in Massachusetts :	{ Common, \$5,186,300 00 }	
	{ Preferred, 12,747,900 00 }	
		\$17,934,200 00

FUNDED DEBT.

Funded debt, as follows:

Fitchburg Railroad Company plain bonds due April 11, 1894, rate of interest 7 per cent.,	\$500,000 00
Interest paid on same during year,	\$34,790 00
Fitchburg Railroad Company plain bonds due Oct. 1, 1897, rate of interest 6 per cent.,	500,000 00
Interest paid on same during year,	\$29,910 00
Fitchburg Railroad Company plain bonds due Oct. 1, 1899, rate of interest 5 per cent.,	500,000 00
Interest paid on same during year,	\$24,675 00
Fitchburg Railroad Company plain bonds due Oct. 1, 1900, rate of interest 5 per cent.,	500,000 00
Interest paid on same during year,	\$24,950 00
Fitchburg Railroad Company plain bonds due Oct. 1, 1901, rate of interest 5 per cent.,	500,000 00
Interest paid on same during year,	\$25,025 00
Fitchburg Railroad Company plain bonds due April 1, 1902, rate of interest 5 per cent.,	500,000 00
Interest paid on same during year,	\$25,000 00
Fitchburg Railroad Company plain bonds due April 1, 1903, rate of interest 5 per cent.,	500,000 00
Interest paid on same during year,	\$24,850 00
Fitchburg Railroad Company plain bonds due March 1, 1904, rate of interest 4 per cent.,	500,000 00
Interest paid on same during year,	\$19,880 00
Fitchburg Railroad Company plain bonds due June 1, 1905, rate of interest 4 per cent.,	500,000 00
Interest paid on same during year,	\$20,540 00
Fitchburg Railroad Company plain bonds due Feb. 1, 1937, rate of interest 3 per cent.,	5,000,000 00
Interest paid on same during year,	\$150,000 00
Fitchburg Railroad Company plain bonds due April 1, 1907, rate of interest 4 per cent.,	1,500,000 00
Interest paid on same during year,	\$59,860 00
Fitchburg Railroad Company plain bonds due Sept. 1, 1897, rate of interest 4½ per cent.,	2,250,000 00
Interest paid on same during year,	\$101,610 00
Fitchburg Railroad Company plain bonds due May 1, 1908, rate of interest 5 per cent.,	2,000,000 00
Interest paid on same during year,	\$101,750 00
Fitchburg Railroad Company plain bonds due March 1, 1899, rate of interest 5 per cent.,	750,000 00
Interest paid on same during year,	\$37,225 00
Fitchburg Railroad Company plain bonds due June 1, 1900, rate of interest 5 per cent.,	390,000 00
Interest paid on same during year,	\$9,250 00
Fitchburg Railroad Company plain bonds due June 1, 1920, rate of interest 4 per cent.,	500,000 00
Interest paid on same during year,	\$10,446 67
Cheshire Railroad Company plain bonds due July 1, 1896, rate of interest 6 per cent.,	250,000 00
Interest paid on same during year,	\$3,750 00

Funded debt—*Concluded.*

Cheshire Railroad Company plain bonds due July 1, 1898, rate of interest 6 per cent.,	\$550,000 00
Interest paid on same during year,	\$7,875 00
Troy & Boston Railroad first mortgage bonds due July 1, 1924, rate of interest 7 per cent.,	577,000 00
B., B. & G. Railroad first mortgage bonds due April 1, 1893, rate of interest 7 per cent.,	91,300 00
Interest paid on same during year,	\$6,317 50
B., B. & G. Railroad first mortgage bonds due April 1, 1893, rate of interest 5 per cent.,	299,700 00
Interest paid on same during year,	\$15,285 00
B., B. & G. Railroad second mortgage bonds due July 1, 1895, rate of interest 3 per cent.,	186,300 00
Interest paid on same during year,	\$5,559 00
B., B. & G. Railroad third mortgage bonds due July 1, 1895, rate of interest 6 per cent.,	57,300 00
Interest paid on same during year,	\$3,438 00
B. H. T. & W. Railway debentures due Sept. 1, 1913, rate of interest 5 per cent.,	1,400,000 00
Interest paid on same during year,	\$70,000 00
H. T. D. & Elevator mortgage note due April 5, 1892, rate of interest 4 per cent.,	500,000 00
Interest paid on same during year,	\$20,000 00
TOTAL AMOUNT OF FUNDED DEBT,	\$20,801,600 00

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:

Number of passengers carried earning revenue,	6,719,206
Number of passengers carried one mile,	103,817,884
Average distance carried,	15.45 miles.
Total passenger revenue,	\$1,940,176 89
Average amount received from each passenger,	28.88 cents.
Average receipts per passenger per mile,	1.87 “
Estimated cost of carrying each passenger one mile,*	1.498 “
Passenger earnings per mile of road,	\$4,446 68
Passenger earnings per train mile,	96 76 cents.

Freight traffic:

Number of tons carried of freight earning revenue,	4,215,024
Number of tons carried one mile,	437,219,636
Average distance haul of one ton,	104 miles.
Total freight revenue,	\$4,387,900 07
Average amount received for each ton of freight,	\$1 04.1
Average receipts per ton per mile,	1.004 cents.
Estimated cost of carrying one ton one mile,* . . . . .	.769 cent.
Freight earnings per mile of road,	\$10,056 61
Freight earnings per train mile,	\$1 40.98

Train mileage:

Miles run by passenger trains,	2,005,066
Miles run by freight trains,	3,112,285
Total mileage trains earning revenue,	5,117,351
Miles run by switching trains,	1,126,083
Miles run by construction and other trains,	60,748
Total train mileage,	6,304,182
Mileage of loaded freight cars, east,	27,265,093
Mileage of loaded freight cars, west,	14,693,936
Mileage of empty freight cars, east,	2,662,904
Mileage of empty freight cars, west,	17,514,615
Average number of persons employed,	4,972

* See note under “Operating Expenses.”

Rates of fare :

Average rate of fare per mile received for local tickets,	1.86 cents.
Average rate of fare per mile received for commutation tickets,	1.17 "
Average rate of fare per mile received for mileage tickets,	2.02 "
Average rate of fare per mile received for season tickets, . . . . .	.71 cent.
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies,	1.90 cents.

Rates of freight :

Average rate per ton per mile received from freight way-billed local,	2.64 "
Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies, . . . . .	.815 cent.

Relating to passengers :

Passengers to Boston (including season),	1,976,321
Passengers from Boston (including season),	2,017,338
Season-ticket passengers to and from Boston,	159,754

DESCRIPTION OF ROAD OWNED.

Main line of road from Boston to Fitchburg, 50 miles; from Greenfield to Troy, N. Y., and Rotterdam, 145.63 miles; Ashburnham Junction to Bellows Falls, Vt., 53.62 miles,	249.25 miles.
Main line of road in Massachusetts,	104.81 "
Main line of road in New York,	89.47 "
Main line of road in Vermont,	6.49 "
Main line of road in New Hampshire,	42.81 "
Double track on main line,	98.51 "
Same in Massachusetts,	94 "
Third track on main line,	1.66 "
Same in Massachusetts,	1.66 "
Branches owned by company, viz. :	
Ice track, Boston (double track), . . . . .	.68 mile.
Watertown (single track),	6.60 miles.
Marlborough (single track),	12.42 "
Peterborough and Shirley (single track),	23.62 "
Worcester (single track),	36 "
Ashburnham (single track),	2.59 "
Saratoga and Schuylerville (single track),	25.52 "
Monadnock (single track),	15.80 "
Total length of branches owned by company,	123.23 "
Total length of branches owned by company in Massachusetts,	74.48 "
Total length of branches owned by company in New York,	25.52 "
Total length of branches owned by company in New Hampshire,	23.23 "
Double track on branches, . . . . .	.68 mile.
Same in Massachusetts, . . . . .	.68 mile.
Total road belonging to this company,	372.48 miles.
Sidings and other tracks not before enumerated,	217.90 "
Same in Massachusetts,	151.56 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	691.23 "
Same in Massachusetts,	427.19 "
Total length of tracks laid with steel rails; all main track and branches, except 5 miles on Monadnock,	686.23 "
[Weights per yard, 60, 72, 76 pounds.]	

Roads and Branches belonging to Other Companies, operated by this Company under Lease or Contract, the Operations of which are included in this Return.

Vermont and Massachusetts,	56 miles.
Turner's Falls Branch,	2.80 miles.

Troy & Bennington Branch,	5.04 miles.
Total length of above roads,	63.84 "
Total length of above roads in Massachusetts,	58.80 "
Total length of above roads in other States (specifying each):	
New York,	5 04 "
Total miles of road operated by this company,	436.32 "
Total miles of road operated by this company in Massachusetts,	238.09 "
Number of stations in Massachusetts on all roads operated by this company,	97
Number of telegraph offices in same,	80
Number of stations on all roads owned by this company,	120
Same in Massachusetts,	78

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Number Leased.	Total Number.	Number Equipped with Train Brake.	Number Equipped with Driving Wheel Brake.	Number Equipped with Patent Coupler.
Locomotives:						
Passenger,	102	8	110	102	6	1
Freight,	79	-	79	67	61	-
Other,	32	-	32	-	30	-
TOTAL,	213	8	221	169	97	1
Passenger cars,	153	7	160	160	-	160
Combination cars,	31	-	31	31	-	31
Baggage, mail and express cars,	48	3	51	51	-	51
Directors' and pay cars,	2	-	2	2	-	2
TOTAL,	234	10	244	244	-	244
Box freight cars (basis of 8 wheels),	3,820	297	4,117	505	-	216
Stock freight cars (basis of 8 wheels),	216	-	216	66	-	18
Coal freight cars (basis of 8 wheels),	654	-	654	-	-	71
Flat freight cars (basis of 8 wheels),	857½	-	857½	3	-	106
Other freight cars (basis of 8 wheels),	62	-	62	17	-	5
TOTAL,	5,609½	297	5,906½	591	-	416
Cars in company's service:						
Gravel cars,	177	-	177	-	-	-
Derrick cars,	21	-	21	12	-	-
Caboose cars,	97	-	97	-	-	6
Other road cars,	10	-	10	1	-	1
Boarding cars,	13	4	17	17	-	17
TOTAL,	318	4	312	30	-	24

Number of cars in passenger equipment with 8 wheels fitted with brakes for all wheels, 243

Number of cars in passenger equipment with 12 wheels fitted with brakes for all wheels, 1

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	13	1	6	1	19	1	23
Employees,	-	7	7	63	7	70	11	108
Others,	-	1	25	19	25	20	29	23

STATEMENT OF ACCIDENTS OF THE FITCHBURG RAILROAD COMPANY FOR THE YEAR ENDING JUNE 30, 1891.

July 8, 1890. — At Fitchburg: Andrew Galley, a freight brakeman, had his finger crushed by being caught between the bumper of the engine and a freight car.

July 17. — At Erving: John Malony, a trespasser, was struck by a freight train. Foot injured.

July 17. — At Charlestown: R. Barkman jumped from a moving passenger train, both feet being cut and bruised by falling under the train.

July 17. — At Princeton: F. M. Gibson, a passenger, riding on the platform of a passenger car, leaned out while the train was in motion. His head was struck by a water spout. Bad cut on the head.

July 19. — At Fitchburg: Mrs. Mary Harkins stepped from a moving passenger train and fell to the ground. Head somewhat injured.

July 24. — At East Deerfield: W. S. Randall, a freight brakeman, lost his right arm while coupling cars.

August 2. — At Williamstown: Joseph Gagner, a trespasser, jumped from a moving freight train and fell under the wheels. Killed.

August 4. — At Montague: Cephas Burnham, a section man, tried to board a moving freight train; fell off and was badly cut.

August 11. — At Westminster: John McIntyre, stealing a ride on a freight train, fell off and was killed.

August 12. — At North Adams: William Monahan, a passenger, fell from moving passenger train and was killed.

August 13. — At Erving: J. A. Sargent and grandson, Leslie Sargent, trespassers on the track, were struck by an engine and instantly killed.

August 15. — At North Adams: James Gough, a trespasser, tried to board a moving freight train; he fell off and was killed.

August 19. — At Bemis: Joseph E. Brown, a passenger, jumped from passenger train and sprained his ankle.

August 20. — At Gardner: Tennis Dago, a freight brakeman, had his hand badly injured while coupling freight cars.

August 25. — At Charlestown: Jeremiah Mahoney, a switchman, while throwing the switch, jammed his right hand between the switch handle and a passenger car, breaking the bones in the back of his hand.

August 30. — At Baldwinville: Joseph Franklin, while stealing a ride on a freight train, fell off, the wheels going over his left foot. Foot was amputated.

August 30. — At Charlestown: J. E. Hannan, a freight brakeman, slipped from the ladder of the freight car and sprained his shoulder.

September 2. — At Fitchburg: Geo. E. Brown, a freight brakeman, while coupling freight cars, had his hand badly injured by being caught between the dead-woods.

September 2. — At Charlestown: T. Wholey, a car repairer, was struck in the shoulder by a freight car, which injured his back and knee.

September 2. — At Lincoln: William Deering, engineer, slightly injured in consequence of the parallel rods breaking and coming into the cab.

September 3. — At Wendell: Geo. P. King, a freight brakeman, was struck by the roof of the depot while climbing on the top of a freight car. Head slightly injured.

September 6. — At Charlestown, Geo. Smith, a freight brakeman, while making a coupling, had his hand caught between the draw-bars, cutting off thumb and forefinger.

September 14. — At Williamstown: Robert Clark, a trespasser, while walking on the track, was struck by a train and killed.

September 15. — At Fitchburg: John Matson, a trespasser, while walking on the track, was struck by a train, and his leg was broken.

September 17. — At Concord Junction: Wm. Steadman, a freight brakeman, while coupling freight cars, had his fingers jammed between the draw-bars.

September 17. — At Fitchburg: Thomas Moran, a freight brakeman, while coupling freight cars, had his thumb crushed.

September 18. — At North Adams: John Henry Buchanan was struck by a train at the highway crossing and was instantly killed.

September 20. — At Charlestown: Henry Raymond, a trespasser, while attempting to get on a moving passenger train, fell, and the engine passed over his arm, cutting it off.

September 21. — At Union Square: Wm. Fahey, a freight brakeman, while attempting to couple cars, fell; the cars passed over his body and he was instantly killed.

September 22. — At Union Square: Edward D. Hines, a freight conductor, fell from a car, was run over and instantly killed.

September 23. — At North Adams: Augustus Gartland, while attempting to steal a ride, fell off the train, and his right foot was crushed by the wheels.

September 26. — At Union Square: Mary E. Clinton, while walking on the track, was struck by the engine and instantly killed.

September 29. — At Maynard: Joseph B. Sturtevant, a freight brakeman, while coupling freight cars, fell, and his leg was cut off by the wheels.

September 30. — At Williamstown: Alfred W. Card was struck and instantly killed by a freight train, while walking on the track.

October 5. — At Waverly: Wm. Slater, walking on the track, was struck by an engine. Right hand cut off, and left arm broken.

October 8. — At Greenfield: Geo. Avery fell or jumped from a moving passenger train. Injuries slight.

October 16. — At Greylock: W. D. Baker, freight brakeman, while coupling freight cars, lost one finger and had another one broken by being caught between the dead-woods.

November 4. — At Fitchburg: James Burns, freight brakeman, coupling freight cars, was knocked down; the car wheels ran over his left arm, cutting it off.

November 6. — At Otter River: James Cadigan, freight brakeman, while coupling freight cars, was struck by the car. Three ribs broken.

November 8. — At East Deerfield: Thomas Dahill, freight brakeman, while coupling freight cars to the engine, had his fingers jammed between the buffers.

November 9. — At Maynard: Wm. Conley was struck at the highway crossing by the engine, breaking his hip.

November 11. — At Union Market: Edward Sutton, freight conductor, while coupling freight cars, had his arm caught between the dead-woods, cutting a gash.

November 15. — At Williamstown: John Hogan, freight brakeman, while attempting to couple freight cars, had his wrist broken between the dead-woods.

November 17. — At Somerville: Charles Dean, freight conductor, while in the act of pulling a man from the track, to save his life, was struck by an approaching train and badly shaken up.

November 18. — At Bleachery: Ambrose S. Wilder, employee of the Bleachery Works, was caught by a moving train in the Bleachery yard, between a moving freight car and stationary platform, and so seriously injured that he died that day.

November 23. — At North Woods: James Toomey, freight conductor, while chaining up two freight cars, had his left arm caught between the dead-woods, cutting off his finger and thumb.

November 26. — At Charlestown: Adam Burney, freight conductor, while throwing a switch, had his hand caught between the switch lever and moving train. Two fingers crushed.

November 29. — At Miller's Falls: James McAvoy, a freight brakeman, was struck and instantly killed by a passenger train.

November 29. — At Fitchburg: George S. Doe, a switchman, was run over by an engine. He died about an hour after.

November 29. — At Charlemon: Clarence Rice, a trespasser, walking on track, was struck and instantly killed by a freight train.

November 29. — At Fitchburg: H. J. Bang, a freight brakeman, fell from a moving freight train. Badly shaken up.

November 29. — At Charlemon: Albert E. Stoddard and Herbert Hazelton, freight brakemen, jumped from the top of a freight train to avoid a collision. Injuries slight.

December 1. — At No. Adams: W. E. Miller, freight brakeman, had finger jammed coupling freight cars.

December 3. — At Wendell: Thomas Shamon, a trespasser on the track, struck by an engine. Injuries slight.

December 16. — At Waltham: C. F. Holton, trespasser on the track, was struck by an engine. Badly shaken up.

December 18. — At Charlestown: Thomas Fox was struck by an engine at the Austin Street crossing. Injuries slight.

December 18. — At Union Square: Mary and Maria Morrison, while walking on the track, were struck and instantly killed by a passenger train.

December 18. — At Greenfield: B. T. Finn, freight brakeman, while coupling freight cars, had his right hand caught between the dead-woods. Two fingers injured.

December 20. — At Williamstown: O. J. Blanchard, freight brakeman, had his right hand jammed between the dead-woods, while coupling freight cars.

December 23. — At Greenfield: Geo. Wright, engineer, slipped from the gangway of his engine to the ground, and broke his collar bone.

December 24. — At Orange: E. E. Joy, freight brakeman, fell from gangway of the engine to the ground, injuring his head and back.

Jan. 2, 1891. — At Charlemont: Nelson Savorie, trespasser on the track, was struck by an engine, fracturing his skull.

January 6. — At Ayer: Frank Skinner, freight brakeman, while coupling freight cars, had his hand caught between the draw-bars, crushing finger and thumb.

January 12. — At Union Market: A passenger train collided with a freight train. Thirteen passengers slightly injured.

January 17. — At North Adams: Michael Green, a section man, while shoveling snow from the track, was struck by an engine, and slightly injured.

January 23. — At Union Square: Otto Powlowski, a freight brakeman, while coupling freight cars, had his left hand ground between the dead-woods, crushing off his finger and thumb.

January 25. — At Athol: Frank Leonard, trespasser on the track, struck and instantly killed by a train.

January 27. — At Boston: John Walker, a switchman, while in his shanty, received injuries to his back and head by a car running off the track, and striking the shanty.

January 30. — At East Deerfield: Fred Monteith, freight conductor, while coupling freight cars, was squeezed between the draw-bars, breaking his ribs.

February 5. — At Westminster: Willie Newell, while walking on the track, was struck and instantly killed by a passenger train.

February 11. — At Miller's Falls: Frank Newton, freight brakeman, while pulling the pin, had his head caught between the dead-woods. Slightly injured.

February 16. — At Gardner: Charles Bancroft, an employee of the Heywood Manufacturing Company, while trying to couple cars in the yard of Heywood Bros. & Co., was crushed between the dead-woods. Died same day.

February 16. — At Cambridge: Patrick O'Brien, trespasser, walking on track, was struck and instantly killed by an express passenger train.

February 17. — At Braytonville: Wm. Sage, freight brakeman, while coupling two engines together, had his finger jammed by being caught by the pin.

February 19. — At Williamstown: John Hogan, a freight brakeman, while coupling freight cars, had his head caught between the dead-woods, receiving two scalp wounds.

February 21. — At Concord Junction: Elmer Chandler, a freight brakeman, while coupling freight cars, had his hand caught between the dead-woods. His hand was crushed.

February 26. — At Somerville: Mrs. Ellen McManus, a trespasser, while walking across the track, was struck by the engine of a freight train, fracturing her arm, and receiving a scalp wound.

February 26. — At Gardner: T. McInerney, a freight brakeman, while coupling engine to a freight car, had his body squeezed. Not serious.

February 28. — At Charlestown: R. Sullivan, a freight brakeman, while coupling freight cars, had his hand caught between the dead-woods, crushing three fingers.

March 2. — At Ashburnham Junction: Charles P. Huntington attempted to board a moving passenger train, fell, receiving a fracture of the skull and a broken leg. Died that day.

March 3. — At Gardner: Frank Aiken, a freight brakeman, while coupling an engine to a freight car, had his left hand caught between the draw-bar. One finger amputated.

March 4. — At Worcester: E. E. Stacey, a freight conductor, while looking out of the window of a snow-plough, had his head struck by a flag in a shanty. Slight cut.

March 6. — At Worcester: John Wallace, a freight brakeman, had his forefinger badly bruised by being caught between the dead-woods, while coupling cars.

March 12. — At Williamstown: James Rider, a freight brakeman, while coupling freight cars, had his arm caught between the dead-woods. He was so badly crushed that he died next day.

March 13. — At North Adams: Edward Keyes, a freight brakeman, while pulling a pin, fell to the ground and the tender of the engine ran over him. Injuries slight.

March 14. — At Charlestown: E. S. Murray, freight conductor, while walking on top of a moving train, was struck by the overhanging roof of the freight shed. Wrist broken, jaw bruised, and side hurt.

March 15. — At Maynard: Dr. A. C. Livermore, while driving over the highway crossing, was struck by a locomotive. He died of his injuries in about an hour.

March 17. — At Charlestown: Patrick Carney, section foreman, while coupling freight cars, had his hand caught between the dead-woods, breaking the wrist and crushing his hand.

March 19. — At Greenfield: Henry White, a freight-house laborer, while walking on the track, was caught between two moving trains, and was struck by a car. General bruises on his legs and body.

March 20. — At Williamstown: E. M. Ryan, freight brakeman, had two fingers crushed between the dead-woods, while coupling cars.

March 20. — At Ashburnham Junction: B. F. Hanson and L. O. Raymond, freight brakemen, were thrown from the top of a freight train, in consequence of the train breaking apart and the parts coming together. The men were shaken and bruised.

March 21. — At Union Square: John Quinn, while walking on the track, was struck by an engine, breaking his leg.

March 21. — At Worcester: Stephen Kearns, a freight brakeman, was so badly squeezed between the dead-woods of the freight cars, while coupling them, that he died shortly after.

March 23. — At East Deerfield: J. J. Gilmartin, a freight brakeman, had his arm crushed between the dead-woods, while coupling freight cars.

March 28. — At Belmont: Mrs. John Fisher fell, in attempting to jump from a passenger train. Arm and side injured.

March 29. — At Miller's Falls: Marshall Wheeler, a milkman, while going across the track, was struck by an engine of express train, causing flesh wound on the head.

April 1. — At Greenfield: John Moriarty, a freight brakeman, fell from the top of a freight car. Leg badly bruised.

April 4. — At South Acton: Michael Murphy, a section man, was struck by an engine. Leg broken.

April 5. — At West Acton: Frank Harris, trespasser, was caught between freight cars, while walking through freight yard.

April 9. — At Fitchburg: Joseph Harrison, a freight brakeman, while coupling cars, had his fingers jammed between the draw-bars.

April 10. — At Mount Auburn: Thomas Dee, a passenger, jumped from a moving passenger train, and his finger ring caught on the door casing; his finger was badly hurt.

April 10. — At Gardner: J. Murphy, a freight brakeman, while pulling the pin on a freight car, had one finger crushed and another cut off.

April 10. — At Worcester: W. S. Upton, a freight brakeman, fell from top of a moving freight car. Injuries slight.

April 10. — At Gardner: E. R. Brown, a freight brakeman, had his hand badly bruised by being caught between the draw-bars, while coupling cars.

April 15. At Boston: R. P. Charters, a brakeman on a passenger train, slipped off the running-board of the switching engine and the wheels struck off his foot. Compound fracture of the ankle.

April 15. — At Athol: Unknown man walking on track was struck by the engine of the pay train and instantly killed.

April 16. — At Braytonville: Henry Finlay, a freight brakeman, was struck by an engine and died within a few hours.

April 18. — At Montague: Michael Moran, track walker, was struck by the engine of a freight train. Fracture of the skull.

April 18. — At Buckland: John Lawson, a trackman, was struck by an engine of express train. Killed.

April 26. — At Shelburne Falls: Willie Connel tried to steal a ride on a moving freight train. He fell, the wheels passing over both legs. Died same day.

April 29. — At North Adams: Frank Campbell, a trespasser, was run over by a freight car in the freight yard. One foot cut off.

May 8. — At Orange: E. A. Coates, a freight brakeman, while coupling freight cars, had one finger squeezed off between the dead-woods.

May 8. — At Charlestown: Charles Mack, a freight brakeman, had finger crushed while coupling freight cars.

May 9. — At North Ashburnham: J. W. Dwinnell, while driving over a high-way crossing, was struck by the engine of a passenger train. Not severely injured.

May 13. — At Charlestown: Edward Gallagher, a freight brakeman, while coupling cars, had two fingers jammed.

May 19. — At Fitchburg: John Shea, trespasser on the track, was struck and instantly killed by a freight train.

May 20. — At North Adams: James Lewis, freight brakeman, slipped off the steps of a moving freight car, breaking three ribs.

May 23. — At North Adams: Frank Ladam, while walking on the track, was struck and instantly killed by a passenger train.

May 28. — At Charlestown: Donald Ronaldson, a freight brakeman, had two fingers crushed between the dead-woods, while coupling cars.

June 1. — At Concord Junction: Robert Jones, a freight brakeman, had one finger crushed, while coupling freight cars.

June 10. — At Lake Pleasant: Robert Kentfield, walking on the track, was struck by an engine of passenger train and instantly killed.

June 15. — At Winchendon: J. D. Tyler, a freight conductor, fell from car to the ground, causing injury to back and head.

June 16. — At Charlestown: John Morrison was crawling under a freight train in the freight yard, and the car wheels ran over both feet. One foot amputated.

June 23. — At Hoosac Tunnel station: Patrick McCarthy, a freight brakeman, slipped off a moving freight car. The wheel ran over the big toe of his right foot.

June 28. — At Shirley: James Carley, trespasser on track, was struck and instantly killed by a train.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade (11 Cheshire; 1 Monadnock),	215
Number of crossings of highways over railroad,	24
Number of crossings of highways under railroad (1 Cheshire),	17
Number of highway bridges 18 feet above track,	8
Number of highway bridges less than 18 feet above track,	16
Height of lowest bridge above the rail,	14 ft. 6 in.
Number of crossings at which gates or flagman are maintained (2 Cheshire),	90
Number of crossings at which electric signals are maintained,	32
Number of crossings at which there are neither signals nor flagman,	121
Number of railroad crossings at grade (specifying each),	7
Boston & Maine; Eastern; Old Colony (Concord); Worcester & Nashua (Ayer); Old Colony (Fitchburg); Boston & Albany; Worcester & Nashua (Worcester); Boston & Albany (Winchendon).	
Number of railroad crossings over other railroads (specifying each),	1
Boston & Albany at North Adams.	
Number of railroad crossings under other railroads (specifying each),	5
Boston & Lowell (Boston); Central Massachusetts (West Cambridge, Weston, Hudson and Jefferson).	

New Bridges of over Ten Feet Span built within the Year on Roads operated in Massachusetts (including Those replacing Old Structures and Those built where None before existed).

Location.	To Replace.	Description.	Length of Spans and Number of Tracks.	When and by Whom Built.
Winchendon.	Wooden Howe truss, No. 6.	Single intersection P. C. truss.	One span single, height 86 ft. $\frac{1}{2}$ in.	Boston Bridge Works, 1891.
Conway.	35 pair iron P. C. trusses.	Stone arch, full centre.	30 ft. span, 2 tracks.	Fitchburg Railroad Company, 1890.

Bridges on Roads operated in Massachusetts.

Total length of pile and trestle bridging,	4,212 feet.
Total amount expended for repairs and renewals of bridges and culverts (railway bridge),	\$28,553 47

NAME AND RESIDENCE OF OFFICERS.

H. S. Marcy, *President*, Boston, Mass. John Whitmore, *General Traffic Manager*, Boston, Mass. Geo. A. Torrey, *General Counsel*, Boston, Mass. C. S. Anthony, *Auditor*, Boston, Mass. John Adams, *Superintendent*, Boston, Mass. A. S. Crane, *General Freight Agent*, Boston, Mass. John R. Watson, *General Passenger Agent*, Boston, Mass. Daniel A. Gleason, *Treasurer*, Boston, Mass. Edmund D. Codman, *Clerk of Corporation*, Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Henry S. Marcy, Boston, Mass. David P. Kimball, Boston, Mass. Wm. Seward Webb, New York, N. Y. Robert Codman, Boston, Mass. Albert C. Houghton, North Adams, Mass. Francis Smith, Rockland, Me. Rodney Wallace, Fitchburg, Mass. Augustus Kountze, New York, N. Y. Wm. H. Hollister, New York, N. Y. Charles T. Crocker, Fitchburg, Mass. Frederick L. Ames, Easton, Mass. William A. Russell, Lawrence, Mass. John Quincy Adams, Quincy, Mass. George Heywood, Concord, Mass. Edward C. Thayer, Keene, N. H.

PROPER ADDRESS OF THE COMPANY.

FITCHBURG RAILROAD COMPANY,
BOSTON, MASS.

H. S. MARCY,
ROBERT CODMAN,
J. Q. ADAMS,
WM. A. RUSSELL,
RODNEY WALLACE,
C. T. CROCKER,
WM. H. HOLLISTER,
FRANCIS SMITH,
Directors.
JOHN ADAMS,
Superintendent.
DAN. A. GLEASON,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Sept. 18, 1891. Then personally appeared H. S. Marcy, Robert Codman, J. Q. Adams, Wm. A. Russell, John Adams and D. A. Gleason, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

EDMUND D. CODMAN,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Sept. 30, 1891. Then personally appeared Rodney Wallace, C. T. Crocker, Wm. H. Hollister and Francis Smith, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

EDMUND D. CODMAN,

Justice of the Peace.

REPORT

OF THE

GRAFTON & UPTON RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Gross earnings from operation,	\$39,959 25	
Less operating expenses,	25,088 33	
Income from operation,		\$14,870 92
TOTAL INCOME,		14,870 92
Deductions from income:		
Interest on funded debt accrued during year,	\$15,000 00	
Taxes,	936 30	
Total deductions from income,		15,936 30
Deficit for year ending June 30, 1891,		1,065 38
Balance Profit and Loss Account June 30, 1890 (surplus),		4,261 44
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		3,196 06
EARNINGS FROM OPERATION.		
Passenger:		
Passenger revenue,	\$21,883 79	
Mail,	820 13	
Express,	2,065 07	
TOTAL PASSENGER EARNINGS,		\$24,768 99
Freight:		
Freight revenue,	\$13,740 01	
TOTAL FREIGHT REVENUE,		13,740 01
TOTAL PASSENGER AND FREIGHT EARNINGS,		\$38,509 00
Other earnings from operation:		
Other sources,		1,450 25
TOTAL GROSS EARNINGS FROM OPERATION,		\$39,959 25

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$1,773 70	\$1,182 48	\$2,956 18
TOTAL,	\$1,773 70	\$1,182 48	\$2,956 18
Maintenance of equipment:			
Repairs and renewals of locomotives,	\$268 00	\$178 66	\$446 66
Repairs and renewals of passenger cars,	447 04	-	447 04
TOTAL,	\$715 04	\$178 66	\$893 70

* See foot-note, page 116.

OPERATING EXPENSES — Concluded.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Conducting transportation:			
Wages of enginemen, firemen and roundhouse-men,	\$1,997 63	\$1,331 75	\$3,329 38
Fuel for locomotives,	3,757 68	2,505 14	6,262 82
Water supply for locomotives,	151 86	101 24	253 10
All other supplies for locomotives,	333 58	222 38	555 96
Wages of other trainmen,	2,382 00	1,558 00	3,970 00
Wages of switchmen, flagmen and watchmen,	871 88	581 26	1,453 14
Wages of station agents, clerks and laborers,	1,168 20	778 80	1,947 00
Car mileage — balances,	—	292 69	292 69
Other expenses,	356 17	237 44	593 61
TOTAL,	\$11,019 00	\$7,638 70	\$18,657 70
General expenses:			
Salaries of officers,	\$660 00	\$440 50	\$1,100 00
Insurance,	120 00	80 00	200 00
Rents for tracks, yards and terminals,	540 00	360 00	900 00
Other general expenses,	228 45	152 30	380 75
TOTAL,	\$1,548 45	\$1,032 30	\$2,580 75
Recapitulation of expenses:			
Maintenance of way and structures,	\$1,773 70	\$1,182 48	\$2,956 18
Maintenance of equipment,	715 04	178 66	893 70
Conducting transportation,	11,019 00	7,638 70	18,657 70
General expenses,	1,548 45	1,032 30	2,580 75
GRAND TOTAL,	\$15,056 19	\$10,032 14	\$25,088 33
Percentage of operating expenses to earnings, . . . . .	. . . . .	. . . . .	62

General Balance Sheet June 30, 1891.

DR.		
Cost of road,	\$449,974 31	
Cost of equipment,	50,025 69	
TOTAL PERMANENT INVESTMENTS,		\$500,000 00
Cash,		3,196 06
TOTAL,		\$503,196 06
CR.		
Capital stock,		\$250,000 00
Funded debt,		250,000 00
Profit and Loss balance,		3,196 06
TOTAL,		\$503,196 06
CAPITAL STOCK.		
Capital stock authorized by charter,	\$250,000 00	
Capital stock authorized by votes of company,	250,000 00	
Capital stock issued (number of shares, 2,500); amount paid in,		\$250,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		250,000 00

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

Total number of stockholders,	28
Number of stockholders in Massachusetts,	24
Amount of stock held in Massachusetts,	\$203,600 00

FUNDED DEBT.

Funded debt, as follows:

First mortgage bonds due May 1, 1919, rate of interest 6 per cent.,	\$250,000 00
Interest paid on same during year,	\$15,000 00

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:

Number of passengers carried earning revenue,	98,718
Number of passengers carried one mile,	789,744
Average distance carried,	8 miles.
Total passenger revenue,	\$21,833 79
Average amount received from each passenger,	\$0.221
Average receipts per passenger per mile,	2.7 cents.
Passenger earnings per mile of road,	\$1,367 73

Freight traffic:

Number of tons carried of freight earning revenue,	30,425
Number of tons carried one mile,	152,120
Average distance haul of one ton,	5 miles.
Total freight revenue,	\$13,740 01
Average amount received for each ton of freight,	\$0.45
Average receipts per ton per mile, . . . . .	.09 cent.
Freight earnings per mile of road,	\$858 75

Train mileage:

Miles run by passenger trains,	20,352
Miles run by freight trains,	5,276
Miles run by mixed trains,	24,876
Total mileage trains earning revenue,	50,504
Miles run by switching trains,	1,710
Miles run by construction and other trains,	320
Total train mileage,	52,534
Average number of persons employed,	19

Rates of fare:

Average rate of fare per mile received for local tickets,	4.8 cents.
Average rate of fare per mile received for season tickets,	2 "
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies,	3.5 "

DESCRIPTION OF ROAD OWNED.

Main line of road from North Grafton to Milford,	16.50 miles.
Main line of road in Massachusetts,	16.50 "
Total road belonging to this company,	16.50 "
Sidings and other tracks not before enumerated,	2.75 "
Same in Massachusetts,	2.75 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	19.25 "
Same in Massachusetts,	19.25 "
Total length of tracks laid with steel rails,	19.25 "
[Weights per yard, 50 pounds.]	
Total miles of road operated by this company,	16.50 "
Total miles of road operated by this company in Massachusetts,	16.50 "
Number of stations on all roads owned by this company,	4
Same in Massachusetts,	4

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving-Wheel Brake.	Number Equipped with Patent Coupler.
Locomotives :							
Passenger,	2	2	Tons. 35	Tons. 35	1	1	2
Freight,	1	1	25	25	1	-	-
TOTAL,	3	3	-	-	2	1	2
Passenger cars,	2	2	-	-	-	-	-
Combination cars,	2	2	-	-	-	-	-
Baggage, mail and express cars, . .	2	2	-	-	-	-	-
TOTAL,	6	6	-	-	-	-	-
Flat freight cars (basis of 8 wheels), .	1	1	-	-	-	-	-
TOTAL,	1	1	-	-	-	-	-

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	30
Number of crossings of highways under railroad,	1
Number of crossings at which gates or flagman are maintained,	2
Number of crossings at which there are neither signals nor flagman,	28

Bridges on Roads Operated in Massachusetts.

Total length of pile and trestle bridging,	50 feet.
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NAME AND RESIDENCE OF OFFICERS.

Edward P. Usher, *President and General Manager*, Grafton, Mass. J. Albert Walker, *Vice-President*, Portsmouth, N. H. Frank W. Morse, *Superintendent, General Freight Agent and General Passenger Agent*, Grafton, Mass. Albert G. Morse, *Treasurer and Clerk of Corporation*, Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Edward P. Usher, Grafton, Mass. William F. Draper, Hopedale, Mass. J. Albert Walker, Portsmouth, N. H. George W. Knowlton, Upton, Mass. Frank W. Morse, Grafton, Mass. Ezra H. Winchester, Portsmouth, N. H. Albert G. Morse, Boston, Mass. Horace S. Warren, Grafton, Mass. Henry B. Sprague, Lynn, Mass. Daniel N. Gibbs, Grafton, Mass. Herbert F. Allen, Grafton, Mass.

PROPER ADDRESS OF THE COMPANY.
GRAFTON & UPTON RAILROAD COMPANY,
23 COURT STREET, ROOM 618, BOSTON, MASS.

EZRA H. WINCHESTER,
J. ALBERT WALKER,
GEORGE W. KNOWLTON,
FRANK W. MORSE,
E. P. USHER,
H. B. SPRAGUE,
ALBERT G. MORSE,
Directors.
FRANK W. MORSE,
Superintendent.
ALBERT G. MORSE,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Oct. 3, 1891. Then personally appeared Ezra H. Winchester, J. Albert Walker, Geo. W. Knowlton, Frank W. Morse, Albert G. Morse and Henry B. Sprague, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

E. P. USHER,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Oct. 3, 1891. Then personally appeared Edward P. Usher, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

WILLIAM E. ROGERS,
Justice of the Peace.

REPORT

OF THE

HOLYOKE & WESTFIELD RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the New York, New Haven & Hartford Railroad Company.]

INCOME ACCOUNT.	
<i>General Exhibit for the Year.</i>	
Income from lease of road,	\$14,863 69
TOTAL INCOME,	14,863 69
Salaries and maintenance of organization,	\$185 00
Taxes,	1,316 75
TOTAL DEDUCTIONS,	1,501 75
NET INCOME,	13,361 94
Dividends declared (3 per cent.),	7,800 00
Surplus for year ending June 30, 1891,	5,561 94
Balance Profit and Loss Account June 30, 1890 (surplus),	9,604 13
TOTAL PROFIT AND LOSS ACCOUNT (SURPLUS),	15,166 07
Deduct:	
Discount on \$200,000 4 per cent. bonds, sold at 98 50 per cent.,	3,000 00
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),	12,166 07

General Balance Sheet June 30, 1891.	
Dr.	
Cost of road,	\$522,268 89
Cash,	192 60
Due from solvent companies and other individuals,	11,704 58
TOTAL,	\$534,166 07
Cr.	
Capital stock,	\$260,000 00
Funded debt,	260,000 00
Loans and bills payable,	2,000 00
Profit and Loss balance,	12,166 07
TOTAL,	\$534,166 07

CAPITAL STOCK.	
Capital stock authorized by charter,	\$350,000 00
Capital stock authorized by votes of company,	260,000 00
Capital stock issued (number of shares, 2,600); amount paid in,	\$260,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	260,000 00
Total number of stockholders,	15
Number of stockholders in Massachusetts,	14
Amount of stock held in Massachusetts,	\$240,000 00
FUNDED DEBT.	
Funded debt, as follows:	
First mortgage bonds due April, 1911, rate of interest 4 per cent.,	200,000 00
Interest paid on same during year,	\$12,500 00*
First mortgage bonds due April, 1898, rate of interest 6 per cent.,	60,000 00
Interest paid on same during year,	\$3,600 00
TOTAL AMOUNT OF FUNDED DEBT,	\$260,000 00
DESCRIPTION OF ROAD OWNED.	
Main line of road from Holyoke to Westfield,	10.320 miles.
Main line of road in Massachusetts,	10.320 "
Branches owned by company, viz.:	
Mill Branch (single track),	6.90 "
Total length of branches owned by company,	6.90 "
Total length of branches owned by company in Massachusetts,	6.90 "
Total road belonging to this company,	17.22 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	17.22 "
Same in Massachusetts,	17.22 "
GENERAL INFORMATION.	
<i>Highway and Railroad Crossings in Massachusetts on Miles of Road owned.</i>	
Number of crossings of highways at grade,	5
Number of crossings at which gates or flagman are maintained,	2
Number of crossings at which there are neither signals nor flagman,	3

NAME AND RESIDENCE OF OFFICERS.

Timothy Merrick, *President*, Holyoke, Mass. James M. Clark, *Vice-President*, Holyoke, Mass. C. Fayette Smith, *Treasurer*, Holyoke, Mass. T. B. O'Donnell, *Clerk of Corporation*, Holyoke, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Timothy Merrick, James M. Clark, W. B. C. Pearsons, J. H. Wright, James Ramage, D. J. Landers, George W. Prentiss, A. H. Ryan, H. B. Spencer, — all of Holyoke, Mass.

* Nine months at 7 per cent., \$10,500
 Three months at 4 per cent., 2,000
 \$12,500

PROPER ADDRESS OF THE COMPANY.

HOLYOKE & WESTFIELD RAILROAD COMPANY,
HOLYOKE, MASS.

TIMOTHY MERRICK,
President and Director.
WILLIAM B. C. PEARSONS,
GEO. W. PRENTISS,
Directors.
C. FAYETTE SMITH,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

HAMPDEN, SS. HOLYOKE, Sept. 16, 1891. Then personally appeared Timothy Merrick, William B. C. Pearsons, Geo. W. Prentiss, Directors, and C. Fayette Smith, Treasurer, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FRED A. SMITH,
Notary Public.

REPORT

OF THE

HOOSAC TUNNEL & WILMINGTON RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[A narrow-gauge road.]

INCOME ACCOUNT.

General Exhibit for the Year.

Gross earnings from operation,	\$22,351 80	
Less operating expenses,	15,207 53	
Income from operation,		\$7,144 27
Deductions from income:		
Interest and discount on interest-bearing current liabilities,	\$4,059 73	
Taxes,	104 46	
Rentals: Deerfield River Company Railway,	1,944 49	
Total deductions from income,		6,108 68
NET INCOME,		1,035 59
Surplus for the year ending June 30, 1891,		1,035 59
Balance Profit and Loss Account June 30, 1890 (deficit),		4,065 25
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (DEFICIT),		3,029 66

EARNINGS FROM OPERATION.

Passenger:		
Passenger revenue,		\$4,193 56
Mail,		490 60
Express,		376 01
TOTAL PASSENGER EARNINGS,		\$5,060 17
Freight:		
Freight revenue,		17,291 63
TOTAL FREIGHT EARNINGS,		17,291 63
TOTAL PASSENGER AND FREIGHT EARNINGS,		\$22,351 80

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$971 41	\$2,914 24	\$3,885 65
Renewals of ties,	182 67	548 03	730 70
Repairs of telegraph,	9 58	28 74	38 32
TOTAL,	\$1,163 66	\$3,491 01	\$4,654 67

* See foot-note, page 124.

OPERATING EXPENSES — Concluded.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of equipment:			
Rental equipment,	\$600 00	\$1,800 00	\$2,400 00
TOTAL,	\$600 00	\$1,800 00	\$2,400 00
Conducting transportation:			
Wages of enginemen, firemen and roundhouse-			
men,	\$300 93	\$902 80	\$1,203 73
Fuel for locomotives,	405 48	1,216 46	1,621 94
All other supplies for locomotives,	27 88	83 66	111 54
Wages of other trainmen,	136 45	409 36	545 81
All other train supplies,	4 64	13 91	18 55
Wages of station agents, clerks and laborers, . .	626 55	1,879 66	2,506 21
Station supplies,	3 52	10 56	14 08
Loss and damage,	1 88	5 63	7 51
Injuries to persons,	134 96	404 89	539 85
TOTAL,	\$1,642 29	\$4,926 93	\$6,569 22
General expenses:			
Salaries of officers and clerks,	\$250 00	\$750 00	\$1,000 00
Advertising,	14 44	43 31	57 75
Legal expenses,	6 98	20 92	27 90
Stationery and printing,	67 59	202 79	270 38
Other general expenses,	56 90	170 71	227 61
TOTAL,	\$395 91	\$1,187 73	\$1,583 64
Recapitulation of expenses:			
Maintenance of way and structures,	\$1,163 66	\$3,491 01	\$4,654 67
Maintenance of equipment,	600 00	1,800 00	2,400 00
Conducting transportation,	1,642 29	4,926 93	6,569 22
General expenses,	395 91	1,187 73	1,583 64
GRAND TOTAL,	\$3,801 86	\$11,405 67	\$15,207 53
Percentage of operating expenses to earnings, . .	. . . . .	. . . . .	68.03

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.		
Grading and masonry,		\$334 36
Superstructure, including rails,		621 65
Lands, land damages and fences,		1,700 00
TOTAL CHARGES TO PROPERTY ACCOUNTS,		\$2,656 01
General Balance Sheet June 30, 1891.		
DR.		
Cost of road,		\$112,840 80
Due from solvent companies and other individuals, . .		999 00
Profit and Loss balance,		3,029 66
TOTAL,		\$116,869 46

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

	Cr.	
Capital stock,		\$50,000 00
Current liabilities :		
Loans and bills payable,	\$65,181 96	
Interest unpaid,	1,687 50	
TOTAL CURRENT LIABILITIES,		66,869 46
TOTAL,		\$116,869 46

CAPITAL STOCK.

Capital stock authorized by charter,	\$50,000 00	
Capital stock authorized by votes of company,	50,000 00	
Capital stock issued (number of shares, 500); amount paid in,		\$50,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		50,000 00
Total number of stockholders,	6	
Number of stockholders in Massachusetts,	4	
Amount of stock held in Massachusetts,	\$47,400 00	

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic :

Number of passengers carried earning revenue,	10,273	
Number of passengers carried one mile,	96,881	
Average distance carried,	9.430 miles.	
Total passenger revenue,	\$4,193 56	
Average amount received from each passenger,	40.821 cents.	
Average receipts per passenger per mile,	4.329 "	
Estimated cost of carrying each passenger one mile,*	3.924 "	
Passenger earnings per mile of road,	\$460 01.545	
Passenger earnings per train mile,	29.720 cents.	

Freight traffic :

Number of tons carried of freight earning revenue,	16,219	
Number of tons carried one mile,	154,080	
Average distance haul of one ton,	9.5 miles.	
Total freight revenue,	\$17,291 63	
Average amount received for each ton of freight,	\$1 06.613	
Average receipts per ton per mile,	11.222 cents.	
Estimated cost of carrying one ton one mile,*	7.404 cents.	
Freight earnings per mile of road,	\$1,571 96.636	
Freight earnings per train mile,	\$1 22.549	

Train mileage :

Miles run by mixed trains,	14,110	
Total mileage trains earning revenue,	14,110	
Average number of persons employed,	16	

Rates of fare :

Average rate of fare per mile received for local tickets,	4.5 cents.	
Average rate of fare per mile received for mileage tickets,	3 3 "	

Rates of freight :

Average rate per ton per mile received from freight way-billed local,	11.2 "	
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DESCRIPTION OF ROAD OWNED.

Main line of road from Hoosac Tunnel to State line Vermont,	8 miles.	
Main line of road in Massachusetts,	8 "	
Total road belonging to this company,	8 "	
Sidings and other tracks not before enumerated, . . . . .	.50 mile.	
Same in Massachusetts, . . . . .	.50 mile.	
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	8.50 miles.	
Same in Massachusetts,	8 50 "	
Total length of tracks laid with steel rails,	8.50 "	
[Weights per yard, 1 mile 60 pounds, 7½ miles 30 pounds.]		

* See note under "Operating Expenses."

Roads and Branches belonging to Other Companies, operated by this Company under Lease or Contract, the Operations of which are included in this Return.

Deerfield River Company's Railway, length,	3.50 miles.
Total length of above road,	3.50 "
Total length of above roads in other States (specifying each):	
Vermont, length,	3.50 "
Total miles of road operated by this company,	11.50 "
Total miles of road operated by this company in Massachusetts,	8 "
Number of stations in Massachusetts on all roads operated by this company,	3 "
Number of telegraph offices in same,	1
Number of stations on all roads owned by this company,	3
Same in Massachusetts,	3

DESCRIPTION OF EQUIPMENT.

Locomotives:

Passenger, }	used with mixed trains,	2
Freight, }		
Combination cars,		4
Box freight cars (basis of 8 wheels),		20
Flat freight cars (basis of 8 wheels),		16
TOTAL,		36
Cars in company's service:		
Gravel cars,		20

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	-	-	-	-	-
Employees,	-	-	-	-	-	-	-	-
Others, .	-	-	-	1	-	1	-	1

STATEMENT OF EACH ACCIDENT IN MASSACHUSETTS.

Levi Williams, a workman employed by the freight transfer contractor, while standing on a freight car was slightly injured; caused by the locomotive striking the freight car while switching the cars at the Hoosac Tunnel transfer yard.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	1
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Bridges on Roads operated in Massachusetts.

Total length of pile and trestle bridging,	97 feet.
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NAME AND RESIDENCE OF OFFICERS.

Daniel H. Newton, *President*, Holyoke, Mass. James Ramage, *Vice-President*, Holyoke, Mass. James S. Newton, *Auditor*, Holyoke, Mass. Moses Newton, *Superintendent*, Holyoke, Mass. John C. Newton, *Treasurer*, Holyoke, Mass. James S. Newton, *Clerk of Corporation*, Holyoke, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Daniel H. Newton, Holyoke, Mass. Moses Newton, Holyoke, Mass. John C. Newton, Holyoke, Mass. James Ramage, Holyoke, Mass. George W. Millar, Holyoke, Mass.

PROPER ADDRESS OF THE COMPANY.

HOOSAC TUNNEL & WILMINGTON RAILROAD COMPANY,
HOLYOKE, MASS.

DANIEL H. NEWTON,
JOHN C. NEWTON,
MOSES NEWTON,
Directors.
MOSES NEWTON,
Superintendent.
JOHN C. NEWTON,
Treasurer.

STATE OF VERMONT.

WINDHAM COUNTY, ss. Oct. 2, 1891. Then personally appeared Daniel H. Newton and John C. Newton, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

E. A. WILLARD, JR.,
Notary Public.

COMMONWEALTH OF MASSACHUSETTS.

HAMPDEN, ss. HOLYOKE, Oct. 5, 1891. Personally appeared Moses Newton, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

Before me,

FRED F. PARTRIDGE,
Notary Public.

REPORT

OF THE

HORN POND BRANCH RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This is merely the track of an ice company, and is used for the transportation of its ice. It is operated by the Boston & Maine Railroad.]

General Balance Sheet June 30, 1891.	
DR.	
Cost of road,	\$15,238 46
TOTAL,	\$15,238 46
CR.	
Capital stock,	\$2,000 00
Profit and Loss balance,	13,238 46
TOTAL,	\$15,238 46
CAPITAL STOCK.	
Capital stock authorized by charter,	\$40,000 00
Capital stock authorized by votes of company,	10,000 00
Capital stock issued (number of shares, 100); amount paid in,	\$2,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	2,000 00
Total number of stockholders,	9
Number of stockholders in Massachusetts,	9
Amount of stock held in Massachusetts,	\$2,000 00
DESCRIPTION OF ROAD OWNED.	
Main line of road from Woburn Branch to Horn Pond, . . . . .	.663 mile.
Main line of road in Massachusetts, . . . . .	.663 "
Total road belonging to this company, . . . . .	.663 "
Sidings and other tracks not before enumerated, . . . . .	.76 "
Same in Massachusetts, . . . . .	.76 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK, . . . . .	.739 "
Same in Massachusetts, . . . . .	.739 "
GENERAL INFORMATION.	
<i>Highway and Railroad Crossings in Massachusetts on miles of Road owned.</i>	
Number of crossings of highways at grade,	1
Number of crossings of highways over railroad,	1
Number of highway bridges 18 feet above track,	1
Number of crossings at which there are neither signals nor flagman,	1

NAME AND RESIDENCE OF OFFICERS.

Horace O. Bright, *President*, Cambridge, Mass. William H. Preston, *Treasurer and Clerk of Corporation*, Somerville, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Horace O. Bright, Cambridge, Mass. Charles O. Gage, Arlington, Mass. Nelson Bartlett, Boston, Mass. James H. Reed, Boston, Mass. Francis Hall, Brookline, Mass.

PROPER ADDRESS OF THE COMPANY.

HORN POND BRANCH RAILROAD COMPANY,
No. 76 STATE STREET, BOSTON, MASS.

JAS. H. REED,
FRANCIS HALL,
CHAS. O. GAGE,
NELSON BARTLETT,
Directors.
WM. H. PRESTON,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Sept. 14, 1891. Then personally appeared James H. Reed, Francis Hall, Chas. O. Gage, Nelson Bartlett and Wm. H. Preston, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FRANCIS V. PARKER,
Justice of the Peace.

REPORT

OF THE

LOWELL & ANDOVER RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Maine Railroad.]

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Income from lease of road,	\$52,500 00	
Miscellaneous income, less expense,	1,494 21	
TOTAL INCOME,		\$53,994 21
Salaries and maintenance of organization,	\$126 25	
Interest on funded debt accrued,	10,680 00	
Taxes,	19 41	
TOTAL DEDUCTIONS,		10,825 66
NET INCOME,		43,168 55
Dividends declared (7 per cent.),		35,000 00
Surplus for year ending June 30, 1891,		8,168 55
Balance Profit and Loss Account June 30, 1890 (surplus),		141,189 59
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		149,358 14
General Balance Sheet June 30, 1891.		
DR.		
Cost of road,		\$767,075 24
Cash,		60,282 90
TOTAL,		\$827,358 14
CR.		
Capital stock,		\$500,000 00
Funded debt,		178,000 00
Profit and Loss balance,		149,358 14
TOTAL,		\$827,358 14
CAPITAL STOCK.		
Capital stock authorized by charter,	Unlimited.	
Capital stock authorized by votes of company,	\$500,000 00	
Capital stock issued (number of shares, 5,000); amount paid in,		\$500,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		500,000 00
Total number of stockholders,	143	
Number of stockholders in Massachusetts,	130	
Amount of stock held in Massachusetts,	\$462,700 00	

FUNDED DEBT.

Funded debt, as follows:

Bonds due July 1, 1894, rate of interest 6 per cent., . . .	\$178,000 00
Interest paid on same during year, . . .	\$10,680 00

DESCRIPTION OF ROAD OWNED.

Main line of road from Lowell to Lowell Junction at Andover, . . .	8 73 miles.
Main line of road in Massachusetts,	8.73 "
Double track on main line,	8.73 "
Same in Massachusetts,	8.73 "
Branches owned by company, viz.:	
To Framingham & Lowell Railroad (single track), . . .	1.15 "
Boston & Lowell Railroad (single track), . . .	.22 mile.
Total length of branches owned by company,	1.37 miles.
Total length of branches owned by company in Massachu-	
setts,	1.37 "
Total road belonging to this company,	10.10 "
Sidings and other tracks not before enumerated,	3.94 "
Same in Massachusetts,	3.94 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK, . . .	22.77 "
Same in Massachusetts,	22.77 "
Total length of tracks laid with steel rails,	17.46 "

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	12
Number of crossings of highways over railroad,	2
Number of crossings of highways under railroad,	1
Number of highway bridges 18 feet above track,	2
Height of lowest bridge above the rail,	18 feet.
Number of crossings at which gates or flagman are maintained, . . .	10
Number of crossings at which there are neither signals nor flagman,	2
Number of railroad crossings over other railroads (specifying each),	2
One at Lowell, over Boston & Lowell Railroad, on Fram-	
ingham Branch. One at Tewksbury, over Lowell & Lawrence Railroad.	

NAME AND RESIDENCE OF OFFICERS.

Frederick Ayer, *President*, Lowell, Mass. Benj. Walker, *Treasurer and Clerk of Corporation*, Lowell, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Frederick Ayer, Lowell, Mass. Arthur P. Bonney, Lowell, Mass. Frederick F. Ayer, Lowell, Mass. Oliver H. Moulton, Lowell, Mass. Prescott C. Gates, Lowell, Mass. E. M. Sargent, Lowell, Mass. George Ripley, Andover, Mass. James T. Furber, Lawrence, Mass. Benj. Walker, Lowell, Mass.

PROPER ADDRESS OF THE COMPANY.

LOWELL & ANDOVER RAILROAD COMPANY,

LOWELL, MASS.

FREDERICK AYER,
A. P. BONNEY,
OLIVER H. MOULTON,
PRESCOTT C. GATES,
BENJ. WALKER,
E. M. SARGENT,

Directors.

BENJ. WALKER,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

MIDDLESEX, SS. LOWELL, Aug. 4, 1891. Then personally appeared Frederick Ayer, A. P. Bonney, Oliver H. Moulton, Prescott C. Gates, E. M. Sargent and Benj. Walker, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

GEO. D. HILLS,
Notary Public.

REPORT

OF THE

MORTGAGEES OF THE

MARTHA'S VINEYARD RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[A narrow-gauge road.]

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Gross earnings from operation,	\$5,740 55	
Less operating expenses,	4,353 99	
Income from operation,	<u> </u>	\$1,386 56
Deductions from income:		
Interest on funded debt accrued during year,	\$2,000 00	
Interest and discount on interest-bearing		
current liabilities,	397 50	
Taxes,	84 12	
Total deductions from income,	<u> </u>	2,481 62
NET DEFICIT,		1,095 06
DEFICIT FOR THE YEAR ENDING JUNE 30, 1891,		1,095 06
EARNINGS FROM OPERATION.		
Passenger:		
Passenger revenue,		\$5,000 25
Mail,		175 00
Express,		100 00
TOTAL PASSENGER EARNINGS,		<u> </u>
Freight:		
Freight revenue,		462 80
TOTAL PASSENGER AND FREIGHT EARNINGS,		<u> </u>
Other earnings from operation:		
Rentals not otherwise provided for,		2 50
TOTAL GROSS EARNINGS FROM OPERATION,		<u> </u>
OPERATING EXPENSES.		
Maintenance of way and structures:		
Repairs of roadway,		\$1,698 49
Renewal of ties,		525 00
TOTAL,		<u> </u>

Maintenance of equipment :	
Repairs and renewals of locomotives,	\$171 00
Repairs and renewals of passenger cars,	350 00
TOTAL,	\$521 00
Conducting transportation :	
Wages of enginemen, firemen and roundhousemen,	\$582 25
Fuel for locomotives,	275 00
Water supply for locomotives,	50 00
Wages of other trainmen,	457 00
TOTAL,	\$1,364 25
General expenses :	
Advertising,	\$33 75
Insurance,	18 00
Other general expenses,	2 50
TOTAL,	\$245 25
Recapitulation of expenses :	
Maintenance of way and structures,	\$2,223 49
Maintenance of equipment,	521 00
Conducting transportation,	1,364 25
General expenses,	245 25
GRAND TOTAL,	\$4,353 99

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$91,512 09
Cost of equipment,	14,216 39
Lands,	3,371 24

TOTAL PERMANENT INVESTMENTS,	\$109,099 72
TOTAL,	109,099 72

Cr.

Capital stock,	\$40,000 00
Funded debt,	40,000 00

Current liabilities:

Loans and bills payable,	\$3,000 00
Accrued interest on same to June 30, 1891,	397 50
Wages and salaries,	3,543 26
Matured interest coupons unpaid (including coupons due July 1),	9,227 76

TOTAL CURRENT LIABILITIES,	16,168 52
Profit and Loss balance,	12,931 20

TOTAL,	\$109,099 72
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CAPITAL STOCK.

Capital stock authorized by charter,	\$40,000 00
Capital stock authorized by votes of company,	40,000 00
Capital stock issued (number of shares, 400); amount paid in,	\$40,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	40,000 00
Total number of stockholders,	24
Number of stockholders in Massachusetts,	22
Amount of stock held in Massachusetts,	\$33,700 00

FUNDED DEBT.	
Funded debt, as follows:	
First mortgage bonds due Nov. 19, 1894, rate of interest 5 per cent.,	\$40,000 00
PASSENGER, FREIGHT AND TRAIN MILEAGE.	
Passenger traffic:	
Number of passengers carried earning revenue,	15,385
Number of passengers carried one mile,	92,310
Average distance carried,	6 miles.
Total passenger revenue,	\$5,000 25
Average amount received from each passenger,	32.50 cents.
Average receipts per passenger per mile,	5.41 "
Estimated cost of carrying each passenger one mile,	2.85 "
Passenger earnings per mile of road,	\$600 02
Train mileage:	
Miles run by passenger trains,	6,600
Total mileage trains earning revenue,	6,600
DESCRIPTION OF ROAD OWNED.	
Main line of road from Cottage City to Katama,	8.33 miles.
Main line of road in Massachusetts,	8.33 miles.
Branches owned by company, viz.:	
Katama to South Beach (single track), . . . . .	.45 mile.
Total road belonging to this company,	8.78 miles.
Sidings and other tracks not before enumerated, . . . . .	.50 mile.
Same in Massachusetts, . . . . .	.50 mile.
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	9.28 miles.
Same in Massachusetts,	9.28 "
Total miles of road operated by this company,	8.78 "
Total miles of road operated by this company in Massachusetts,	8.78 "
Number of stations in Massachusetts on all roads operated by this company,	4
Number of stations on all roads owned by this company,	4

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Total Number.	Maximum Weight.
Locomotives:			
Passenger,	1	1	Tons. 9
TOTAL,	1	1	-
Passenger cars,	3	3	-
Baggage, mail and express cars,	1	1	-
TOTAL,	4	4	-
Cars in company's service:			
Gravel cars,	4	4	-
TOTAL,	4	4	-

GENERAL INFORMATION.	
<i>Highway and Railroad Crossings in Massachusetts on Miles of Road owned.</i>	
Number of crossings of highways at grade,	5
Number of crossings at which there are neither signals nor flagman,	5

NAME AND RESIDENCE OF OFFICERS.

Joseph M. Wardwell, *General Manager.*

(The road was operated during the year under the direction of Chas. F. Choate and Frederick L. Ames, trustees, mortgagees in possession.)

There has been no change in the management of the road since June 30, 1890.

PROPER ADDRESS OF THE COMPANY.

MARTHA'S VINEYARD RAILROAD COMPANY,
EDGARTOWN, MASS.

JOSEPH M. WARDWELL,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Oct. 1, 1891. Then personally appeared Joseph M. Wardwell, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

AUSTIN W. ADAMS,
Justice of the Peace.

REPORT

OF THE

MILFORD, FRANKLIN & PROVIDENCE RAILROAD
COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the New York & New England Railroad Company.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$5,292 72
TOTAL INCOME,	5,292 72
Interest on funded debt accrued,	600 00
TOTAL DEDUCTIONS,	600 00
NET INCOME,	4,692 72
Dividends declared (4½ per cent.),	4,500 00
Surplus for the year ending June 30, 1891,	192 72
Balance Profit and Loss Account June 30, 1890 (deficit),	8,231 64
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (DEFICIT),	8,038 92

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$101,255 64
Cash,	705 44
Profit and Loss balance,	8,038 92

TOTAL,	\$110,000 00
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Cr.

Capital stock,	\$100,000 00
Funded debt,	10,000 00

TOTAL,	\$110,000 00
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CAPITAL STOCK.

Capital stock authorized by charter,	\$100,000 00
Capital stock authorized by votes of company,	100,000 00
Capital stock issued (number of shares, 1,000); amount paid in,	\$100,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	100,000 00
Total number of stockholders,	24
Number of stockholders in Massachusetts,	23
Amount of stock held in Massachusetts,	\$99,000 00

FUNDED DEBT.	
Funded debt, as follows:	
First mortgage bonds due Jan. 1, 1909, rate of interest 6 per cent.,	\$10,000 00
Interest paid on same during year,	\$600 00
DESCRIPTION OF ROAD OWNED.	
Main line of road from Ashland to Bellingham,	4.6 miles.
Main line of road in Massachusetts,	4.6 "
Total road belonging to this company,	4.6 "
Sidings and other tracks not before enumerated, . . . . .	.407 mile.
Same in Massachusetts, . . . . .	.407 mile.
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	5.007 miles.
Same in Massachusetts,	5.007 miles.
GENERAL INFORMATION.	
<i>Highway and Railroad Crossings in Massachusetts on Miles of Road owned.</i>	
Number of crossings of highways at grade,	4
Number of highway bridges 18 feet above track,	2
Number of highway bridges less than 18 feet above track,	2
Number of crossings at which there are neither signals nor flagman,	4

NAME AND RESIDENCE OF OFFICERS.

James P. Ray, *President*, Franklin, Mass. William F. Draper, *Vice-President*, Hopedale, Mass. Joseph G. Ray, *Treasurer*, Franklin, Mass. George W. Wiggin, *Clerk of Corporation*, Franklin, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

James P. Ray, Franklin, Mass. George A. Draper, Hopedale, Mass. Joseph G. Ray, Franklin, Mass. Moses Farnum, Franklin, Mass. William F. Draper, Hopedale, Mass. E. S. Draper, Hopedale, Mass. E. K. Ray, Franklin, Mass. J. F. Ray, Franklin, Mass. George W. Wiggin, Franklin, Mass. James M. Freeman, Franklin, Mass. J. B. Bancroft, Hopedale, Mass.

PROPER ADDRESS OF THE COMPANY.

MILFORD, FRANKLIN & PROVIDENCE RAILROAD COMPANY,
FRANKLIN, MASS.

JAMES P. RAY,
JOSEPH G. RAY,
EDGAR K. RAY,
JAMES F. RAY,
JAMES M. FREEMAN,
GEORGE W. WIGGIN,
Directors.
JOSEPH G. RAY,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

NORFOLK, ss. FRANKLIN, July 31, 1891. Then personally appeared James P. Ray, Joseph G. Ray, Edgar K. Ray, James F. Ray, James M. Freeman and George W. Wiggin, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

WILLIAM A. WYCKOFF,
Justice of the Peace.

REPORT

OF THE

MILFORD & WOONSOCKET RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the New York & New England Railroad Company.]

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Income from lease of road,	\$7,939 02	
Interest on accounts receivable,	1,357 50	
	<hr/>	
TOTAL INCOME,		\$9,296 52
Salaries and maintenance of organization,	\$156 05	
Interest on funded debt accrued,	3,000 00	
Interest and discount on interest-bearing current liabilities,	108 00	
	<hr/>	
TOTAL DEDUCTIONS,		3,264 05
		<hr/>
NET INCOME,		\$6,032 47
Dividends declared (4 per cent.),		5,944 00
Surplus for year ending June 30, 1891,		88 47
Balance Profit and Loss Account June 30, 1890 (deficit),		15,987 76
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (DEFICIT),		15,899 29
<hr/>		
General Balance Sheet June 30, 1891.		
Dr.		
Cost of road,	\$171,881 13	
TOTAL PERMANENT INVESTMENTS,		\$171,881 13
Cash,	\$94 58	
Due from solvent companies and other indi- viduals,	22,625 00	
	<hr/>	
TOTAL CASH AND CURRENT ASSETS,		22,719 58
Profit and Loss balance,		15,899 29
		<hr/>
TOTAL,		\$210,500 00
<hr/>		
Cr.		
Capital stock,		\$148,600 00
Funded debt,		60,000 00
Audited vouchers and accounts,		1,900 00
		<hr/>
TOTAL,		\$210,500 00
<hr/>		

CAPITAL STOCK.	
Capital stock authorized by charter,	\$200,000 00
Capital stock authorized by votes of company,	148,600 00
Capital stock issued (number of shares, 1,486); amount paid in,	\$148,600 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	148,600 00
Total number of stockholders,	36
Number of stockholders in Massachusetts,	35
Amount of stock held in Massachusetts,	\$148,100 00
FUNDED DEBT.	
Funded debt, as follows:	
First mortgage bonds due Dec. 1, 1908, rate of interest 5 per cent.,	\$60,000 00
Interest paid on same during year,	\$3,000 00
DESCRIPTION OF ROAD OWNED.	
Main line of road from Ashland to Bellingham,	15.327 miles.
Main line of road in Massachusetts,	15.327 "
Total road belonging to this company,	15.327 "
Sidings and other tracks not before enumerated,	1.900 "
Same in Massachusetts,	1.900 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	17.227 "
Same in Massachusetts,	17.227 "
Total length of track laid with steel rails,	5.627 "
GENERAL INFORMATION.	
<i>Highway and Railroad Crossings in Massachusetts on Miles of Road owned.</i>	
Number of crossings of highways at grade,	21
Number of crossings of highways over railroad,	1
Number of highway bridges 18 feet above track,	1
Height of lowest bridge above the rail,	21
Number of crossings at which gates or flagman are maintained,	4
Number of crossings at which there are neither signals nor flagman,	17

NAME AND RESIDENCE OF OFFICERS.

William F. Draper, *President*, Hopedale, Mass. James E. Walker, *Treasurer*, Milford, Mass. James R. Davis, *Clerk of Corporation*, Milford, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Wm. F. Draper, Hopedale, Mass. Charles F. Claflin, Milford, Mass. John P. Daniels, Milford, Mass. James R. Ray, Franklin, Mass. Geo. E. Armstrong, Boston, Mass. Eben S. Draper, Hopedale, Mass.

PROPER ADDRESS OF THE COMPANY.

MILFORD & WOONSOCKET RAILROAD COMPANY,
MILFORD, MASS.

WILLIAM F. DRAPER,
C. F. CLAFLIN,
JOHN P. DANIELS,
EBEN S. DRAPER,

Directors.

JAMES E. WALKER,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER, ss. Aug. 24, 1891. Then personally appeared William F. Draper, C. F. Clafin, John P. Daniels, James E. Walker, and Sept. 10, 1891, Eben S. Draper, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

JESSE A. TAFT,
Justice of the Peace.

REPORT

OF THE

LESSEES OF THE

MONADNOCK RAILROAD,

FOR THE THREE MONTHS ENDING SEPT. 30, 1890.

[Operated by Fitchburg Railroad since Sept. 30, 1890, and since that date the earnings and expenses are included in the report of that company.]

INCOME ACCOUNT.

General Exhibit for the Year.

Gross earnings from operation,	\$14,251 87	
Less operating expenses,	7,085 52	
Income from operation,	<u>7,166 35</u>	\$7,166 35
Miscellaneous income, less expenses,	602 34	602 34
TOTAL INCOME,		7,768 69
Deductions from income:		
Taxes,	\$1,374 12	
Rentals,	3,000 00	
Total deductions from income,	<u>4,374 12</u>	4,374 12
Surplus for period ending Sept. 30, 1890,		3,394 57

EARNINGS FROM OPERATION.

Passenger:		
TOTAL PASSENGER REVENUE,		\$4,595 13
Mail,		233 90
Express,		250 00
TOTAL PASSENGER EARNINGS,		<u>\$5,079 03</u>
Freight:		
TOTAL FREIGHT REVENUE,		9,172 84
TOTAL GROSS EARNINGS FROM OPERATION,		<u>\$14,251 87</u>

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.	Chargeable to Freight Traffic.	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$859 94	\$732 54	\$1,592 48
Repairs of bridges and culverts,	550 02	468 54	1,018 56
Repairs of fences, road crossings, signs and cattle-guards,	7 15	6 10	13 25
Repairs of buildings,	6 83	5 81	12 64
TOTAL,	<u>\$1,423 94</u>	<u>\$1,212 99</u>	<u>\$2,636 93</u>

OPERATING EXPENSES — Concluded.

	Chargeable to Passenger Traffic.	Chargeable to Freight Traffic.	Total.
Maintenance of equipment :			
Repairs and renewals of locomotives, . . .	\$106 61	\$90 82	\$197 43
Repairs and renewals of passenger cars, . . .	39 50	-	39 50
Repairs and renewals of freight cars, . . .	-	33 64	33 64
TOTAL,	\$146 11	\$124 46	\$270 57
Conducting transportation :			
Wages of enginemen, firemen and roundhouse- men,	\$415 53	\$353 97	\$769 50
Fuel for locomotives,	709 04	604 00	1,313 04
All other supplies for locomotives,	39 10	33 30	72 40
Wages of other trainmen,	345 00	448 33	793 33
All other train supplies,	4 78	-	4 78
Wages of switchmen, flagmen and watchmen, . .	7 02	5 98	13 00
Wages of station agents, clerks and laborers, .	417 81	355 91	773 72
Station supplies,	1 75	1 50	3 25
Loss and damage,	21 60	18 40	40 00
TOTAL,	\$1,961 63	\$1,821 39	\$3,783 02
General expenses :			
Salaries of officers,	\$81 00	\$69 00	\$150 00
Salaries of clerks,	81 00	69 00	150 00
Stationery and printing,	40 50	34 50	75 00
Other general expenses,	10 80	9 20	20 00
TOTAL,	\$213 30	\$181 70	\$395 00
Recapitulation of expenses :			
Maintenance of way and structures,	\$1,423 94	\$1,212 99	\$2,636 93
Maintenance of equipment,	146 11	124 46	270 57
Conducting transportation,	1,961 63	1,821 39	3,783 02
General expenses,	213 30	181 70	395 00
GRAND TOTAL,	\$3,744 98	\$3,340 54	\$7,085 52
Percentage of operating expenses to earnings, .	. . . . .	. . . . .	49.01

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic :	
Number of passengers carried earning revenue,	10,708
Number of passengers carried one mile,	114,211
Average distance carried,	10.666 miles.
Total passenger revenue,	\$4,595 13
Average amount received from each passenger, . . .	42.913 cents.
Average receipts per passenger per mile,	4.023 cents.
Estimated cost of carrying each passenger one mile, .	3.280 cents.
Passenger earnings per mile of road,	\$321 46
Passenger earnings per train mile,	78.379 cents.
Freight traffic :	
Number of tons carried of freight earning revenue, . .	22,149
Number of tons carried one mile,	269,014
Average distance haul of one ton,	12.145 miles.
Total freight revenue,	\$9,172 84
Average amount received for each ton of freight, . .	41.414 cents.
Average receipts per ton per mile,	3.409 "
Estimated cost of carrying one ton one mile,	1.242 "
Freight earnings per mile of road,	\$580 56
Freight earnings per train mile,	\$1 66.174

Train mileage:	
Miles run by passenger trains,	6,480
Miles run by freight trains,	5,520
Total mileage trains earning revenue,	12,000
Miles run by switching trains,	1,150
Miles run by construction and other trains,	550
Total train mileage,	13,700
Average number of persons employed,	31
Rates of fare:	
Average rate of fare per mile received for local tickets,	3.009 cents.
Average rate of fare per mile received for mileage tickets,	2 "
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies,	4.76 "
Rates of freight:	
Average rate per ton per mile received from freight way-billed local,	9.727 "
Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies,	2.734 "
DESCRIPTION OF ROAD LEASED.	
Main line of road from Peterborough, N. H., to Winchendon, Mass.,	15.800 miles.
Main line of road in Massachusetts,	2.038 "
Main line of road in New Hampshire,	13.762 "
Sidings and other tracks not before enumerated,	1.012 "
TOTAL LENGTH OF TRACK LEASED, COMPUTED AS SINGLE TRACK, Same in Massachusetts,	16.920 "
Total length of tracks laid with steel rails, about,	2.038 "
[Weights per yard, 60 pounds.]	8 "

WM. A. RUSSELL,
EDWIN C. THAYER,
WILLIAM H. HILL,
G. W. RUSSELL,
HALES W. SUTER,

Directors.

F. H. KINGSBURY,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Sept. 15, 1891. Then personally appeared Wm. A. Russell, Edwd. C. Thayer, William H. Hill, G. W. Russell, Hales W. Suter and F. H. Kingsbury, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

J. M. WHEATON,
Justice of the Peace.

REPORT

OF THE

NANTUCKET RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[A narrow-gauge road.]

INCOME ACCOUNT.	
<i>General Exhibit for the Year.</i>	
Gross earnings from operation,	\$7,604 89
Less operating expenses,	5,900 08
Income from operation,	<u>\$1,704 81</u>
Deductions from income:	
Interest on funded debt accrued during year,	\$1,160 00
Taxes,	22 20
Total deductions from income,	<u>\$1,182 20</u>
Net income,	522 61
Balance Profit and Loss Account June 30, 1890 (surplus),	2,119 12
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),	2,641 73
EARNINGS FROM OPERATION.	
Passenger:	
Passenger revenue,	\$6,872 90
Mail,	160 41
TOTAL PASSENGER EARNINGS,	<u>\$7,033 31</u>
Freight:	
Freight revenue,	571 58
TOTAL PASSENGER AND FREIGHT EARNINGS,	<u>\$7,604 89</u>
OPERATING EXPENSES.	
Maintenance of way and structures:	
Repairs of roadway,	\$897 31
Renewals of rails,	740 00
Renewals of ties,	794 80
TOTAL,	<u>\$2,432 11</u>
Maintenance of equipment:	
Repairs and renewals of locomotives,	\$225 30
Repairs and renewals of passenger cars,	193 68
Repairs and renewals of freight cars,	10 00
TOTAL,	<u>\$428 98</u>

Conducting transportation :		
Wages of enginemen, firemen and roundhousemen, . . .		\$709 32
Fuel for locomotives,		675 14
Water supply for locomotives,		100 00
All other supplies for locomotives,		75 80
Wages of other trainmen,		472 58
All other train supplies,		25 40
Expense of telegraph, including train despatchers and operators,		54 00
Wages of station agents, clerks and laborers,		16 50
TOTAL,		\$2,128 74
General expenses :		
Salaries of officers,		\$350 00
General office expenses and supplies,		310 00
Insurance,		90 00
Stationery and printing,		115 00
Other general expenses,		45 25
TOTAL,		\$910 25
Recapitulation of expenses :		
Maintenance of way and structures,		\$2,432 11
Maintenance of equipment,		428 98
Conducting transportation,		2,128 74
General expenses,		910 25
GRAND TOTAL,		\$5,900 08

General Balance Sheet June 30, 1891.

DR.		
Cost of road,	\$88,568 42	
Cost of equipment,	14,413 18	
TOTAL PERMANENT INVESTMENTS,		\$102,981 60
Cash,		145 50
Materials and supplies,		514 63
TOTAL,		\$103,641 73
CR.		
Capital stock,	\$84,000 00	
Funded debt,	17,000 00	
Profit and loss balance,	2,641 73	
TOTAL,		\$103,641 73

CAPITAL STOCK.

Capital stock authorized by charter,	\$100,000 00	
Capital stock authorized by votes of company,	84,000 00	
Capital stock issued (number of shares, 840); amount paid in,		\$84,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		84,000 00
Total number of stockholders,	44	
Number of stockholders in Massachusetts,	33	
Amount of stock held in Massachusetts,	\$73,300 00	

FUNDED DEBT.	
Funded debt, as follows:	
Bonds due 1890, rate of interest 7 per cent., . . .	\$17,000 00
PASSENGER, FREIGHT AND TRAIN MILEAGE.	
Passenger traffic:	
Number of passengers carried earning revenue, . . .	23,864
Number of passengers carried one mile, . . .	262,504
Train mileage:	
Miles run by passenger trains, . . .	9,284
Total train mileage, . . .	9,284
DESCRIPTION OF ROAD OWNED.	
Main line of road from Nantucket to Siasconset, . . .	11.16 miles.
Main line of road in Massachusetts, . . .	11.16 "
Total road belonging to this company, . . .	11.16 "
Sidings and other tracks not before enumerated, . . .	.80 mile.
Same in Massachusetts, . . .	.80 mile.
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	11.24 miles.
Same in Massachusetts, . . .	11.24 "
Total miles of road operated by this company, . . .	11.16 "
Total miles of road operated by this company in Massachu- setts, . . .	11.16 "
GENERAL INFORMATION.	
<i>Highway and Railroad Crossings in Massachusetts on Miles of Road owned.</i>	
Number of crossings of highways at grade, . . .	2
Number of crossings at which gates or flagman are maintained,	2

NAME AND RESIDENCE OF OFFICERS.

Jona. Dorr, *President*, Boston, Mass. P. H. Folger, *Superintendent*, Boston, Mass. John H. Norton, *Treasurer and Clerk of Corporation*, Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Jona. Dorr, Boston, Mass. John H. Norton, Boston, Mass. P. H. Folger, Boston, Mass. H. E. Sheldon, Boston, Mass. Jas. W. Cartwright, Boston, Mass.

PROPER ADDRESS OF THE COMPANY.

NANTUCKET RAILROAD COMPANY,

31 MILK STREET, BOSTON, MASS.

JONATHAN DORR,
JOHN H. NORTON,
PHILIP H. FOLGER,

Directors.

PHILIP H. FOLGER,

Superintendent.

JOHN H. NORTON,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Oct. 13, 1891. Then personally appeared Jonathan Dorr, John H. Norton and Philip H. Folger, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

LOUIS C. SOUTHARD,
Justice of the Peace.

REPORT

OF THE

TRUSTEE FOR THE BONDHOLDERS OF THE NANTASKET BEACH RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Old Colony Railroad Company.]

INCOME ACCOUNT.		
		<i>General Exhibit for the Year.</i>
Income from lease of road,	\$6,250 00	
TOTAL INCOME,		\$6,250 00
Interest on funded debt accrued,		6.250 00
TOTAL DEDUCTIONS,		6.250 00
General Balance Sheet June 30, 1891.		
DR.		
Cost of road,		\$250,000 00
TOTAL,		\$250,000 00
CR.		
Funded debt,		\$250,000 00
TOTAL,		\$250,000 00
DESCRIPTION OF ROAD OWNED.		
Main line of road from Pemberton to Old Colony House,	6.933 miles.	
Main line of road in Massachusetts,	6.933 "	
Total road belonging to this company,	6.933 "	
Sidings and other tracks not before enumerated,	2.535 "	
Same in Massachusetts,	2.535 "	
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	9.468 "	
Same in Massachusetts,	9.468 "	
Total length of tracks laid with steel rails,	6.933 "	

GENERAL INFORMATION.*Highway and Railroad Crossings in Massachusetts on Miles of
Road owned.*

Number of crossings of highways at grade,	4
Number of crossings at which gates or flagman are maintained,	2
Number of crossings at which there are neither signals nor flagman,	2

ARTHUR W. MOORS,
Trustee.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Sept. 25, 1891. Then personally appeared the above-named Arthur W. Moors, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

JOHN L. CURTISS,
Justice of the Peace.

REPORT

OF THE

NASHUA, ACTON & BOSTON RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Concord & Montreal Railroad Company of New Hampshire.]

INCOME ACCOUNT.

General Exhibit for the Year.

Interest on funded debt accrued,	\$30,000 00
Deficit for year ending June 30, 1891,	30,000 00
Balance Profit and Loss Account June 30, 1890 (deficit),	511,694 29
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (DEFICIT),	541,694 29

General Balance Sheet June 30, 1891.

DR.

Cost of road,	\$1,057,031 20
Due from solvent companies and other individuals,	6,257 41
Profit and Loss balance,	541,694 29

TOTAL,	\$1,604,982 90
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CR.

Capital stock,	\$500,000 00
Funded debt,	500,000 00

Current liabilities:

Loans and bills payable,	\$105,509 90
Matured interest coupons unpaid (including coupons due July 1),	499,473 00

TOTAL CURRENT LIABILITIES,	604,982 90
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TOTAL,	\$1,604,982 90
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CAPITAL STOCK.

Capital stock authorized by charter,	\$600,000 00
Capital stock authorized by votes of company,	500,000 00
Capital stock issued (number of shares, 4,981); amount paid in,	\$498,100 00
Capital stock paid in on shares not issued (number of shares, 19),	1,900 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	500,000 00
Total number of stockholders,	177
Number of stockholders in Massachusetts,	90
Amount of stock held in Massachusetts,	\$86,600 00

FUNDED DEBT.

Funded debt, as follows:

First mortgage bonds due 1896, rate of interest 6 per cent.,	\$500,000 00
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DESCRIPTION OF ROAD OWNED.

Main line of road from Nashua to North Acton, . . .	20.83 miles.
Main line of road in Massachusetts, . . .	16.26 "
Main line of road in New Hampshire, . . .	4.57 "
Total road belonging to this company, . . .	20.83 "
Sidings and other tracks not before enumerated, . . .	3.34 "
Same in Massachusetts, . . .	1.68 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	24.17 "
Same in Massachusetts, . . .	17.94 "
Total length of tracks laid with steel rails, . . .	20.83 "

[Weights per yard, 67 pounds.]

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade, . . .	18
Number of crossings of highways over railroad, . . .	3
Number of highway bridges 18 feet above track, . . .	3
Height of lowest bridge above the rail, . . .	18 feet.
Number of crossings at which gates or flagman are maintained, . . .	1
Number of crossings at which there are neither signals nor flagman, . . .	17
Number of railroad crossings at grade (specifying each), . . .	2
Boston & Maine Railroad, Lowell system; Worcester, Nashua & Portland Division.	
Number of railroad crossings over other railroads (specifying each), . . .	1
Stony Brook Railroad.	

NAME AND RESIDENCE OF OFFICERS.

John C. Moulton, *President*, Laconia, N. H. T. A. MacKinnon, *General Manager*, Concord, N. H. D. C. Prescott, *General Freight Agent*, Concord, N. H. F. E. Brown, *General Passenger Agent*, Concord, N. H. F. D. Cook, *Treasurer*, Nashua, N. H. H. M. Cavis, *Clerk of Corporation*, Concord, N. H.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

John C. Moulton, Laconia, N. H. Benjamin A. Kimball, Concord, N. H. Edward H. Spalding, Wilton, N. H. Daniel R. Marshall, Nashua, N. H. Joseph L. Stevens, Manchester, N. H. Josiah M. Fletcher, Nashua, N. H. Frederick Smyth, Manchester, N. H. John H. Pearson, Concord, N. H. Elbridge P. Brown, Nashua, N. H. Charles Williams, Manchester, N. H. George A. Wason, Nashua, N. H. Joseph F. Kennard, Manchester, N. H.

PROPER ADDRESS OF THE COMPANY.

NASHUA, ACTON & BOSTON RAILROAD COMPANY,
CONCORD, N. H.

JOHN C. MOULTON,
BENJAMIN A. KIMBALL,
JOHN H. PEARSON,
FREDERICK SMYTH,
Directors.
F. D. COOK,
Treasurer.

STATE OF NEW HAMPSHIRE.

BELKNAP, SS., MERRIMACK, SS., HILLSBOROUGH, SS. Oct. 16, 1891. Then personally appeared John C. Moulton, Benjamin A. Kimball, John H. Pearson, Frederick Smyth and Frank D. Cook, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

JOHN F. WEBSTER,
Justice of the Peace.

REPORT

OF THE

NASHUA & LOWELL RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Maine Railroad.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$73,000 00	
Interest on bonds owned,	17,000 00	
Miscellaneous income, less expense,	887 94	
	<hr/>	
TOTAL INCOME,		\$90,887 94
Salaries and maintenance of organization,	\$1,590 00	
Interest on funded debt accrued,	17,000 00	
Interest and discount on interest-bearing current liabilities,	149 50	
	<hr/>	
TOTAL DEDUCTIONS,		18,739 50
NET INCOME,		72,145 44
Dividends declared (9 per cent.),		72,000 00
Surplus for year ending June 30, 1891,		148 44
Balance Profit and Loss Account June 30, 1890 (surplus),		110,569 96
TOTAL PROFIT AND LOSS ACCOUNT (SURPLUS),		110,718 40
Add:		
Account of premium on stock sold,		600 00
Deduct:		
Account of loss on investments in year 1887, and through error never charged off until now,		2,911 50
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		108,406 90

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

Property sold (or reduced in valuation on the books) and credited property accounts during the year:	
Sold real estate at North Chelmsford, Mass.,	\$6,300 00

General Balance Sheet June 30, 1891.

DR.		
Cost of road,	\$684,867	07
Cost of equipment,	218,242	95
TOTAL PERMANENT INVESTMENTS,		\$903,110 02
Cash,	\$10,030	88
Bills receivable,	300,000	00
Due from solvent companies and other individuals,	5,000	00
TOTAL CASH AND CURRENT ASSETS,		315,030 88
TOTAL,		\$1,218,140 90
CR.		
Capital stock,	\$800,000	00
Funded debt,	800,000	00
Current liabilities:		
Dividends not called for,	\$1,946	00
Matured interest coupons unpaid (including coupons due July 1),	2,788	00
TOTAL CURRENT LIABILITIES,		4,734 00
Accrued liabilities:		
Accrued interest not yet due,	5,000	00
Profit and Loss balance,	108,406	90
TOTAL,		\$1,218,140 90

CAPITAL STOCK.

Capital stock authorized by charter,	\$800,000	00
Capital stock authorized by votes of company,	800,000	00
Capital stock issued (number of shares, 8,000); amount paid in,	\$800,000	00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		800,000 00
Total number of stockholders,	386	
Number of stockholders in Massachusetts,	175	
Amount of stock held in Massachusetts,	\$522,100	00

FUNDED DEBT.

Funded debt, as follows:		
Gold bonds due Aug. 1, 1893, rate of interest 6 per cent.,	\$200,000	00
Interest paid on same during year,	\$12,000	00
Bonds due July 1, 1900, rate of interest 5 per cent.,	100,000	00
Interest paid on same during year,	\$5,000	00

DESCRIPTION OF ROAD OWNED.

Main line of road from Nashua, N. H., to Lowell,	14.50 miles.
Main line of road in Massachusetts,	9.25 "
Main line of road in New Hampshire,	5.25 "
Double track on main line,	14.50 "
Same in Massachusetts,	9.25 "
Total road belonging to this company,	14.50 "

Sidings and other tracks not before enumerated,	10.33 miles.
Same in Massachusetts,	5.37 “
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	39.33 “
Same in Massachusetts,	23.87 “
Total length of tracks laid with steel rails,	29.00 “

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	5
Number of crossings of highways over railroad,	2
Number of crossings of highways under railroad,	1
Number of highway bridges 18 feet above track,	1
Number of highway bridges less than 18 feet above track,	1
Height of lowest bridge above the rail,	17 ft. 11 in.
Number of crossings at which gates or flagman are maintained,	1
Number of crossings at which there are neither signals nor flagman,	4

NAME AND RESIDENCE OF OFFICERS.

Francis A. Brooks, *President*, Boston, Mass. W. W. Bailey, *Treasurer*,
Nashua, N. H. W. A. Lovering, *Clerk of Corporation*, Nashua, N. H.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Francis A. Brooks, Boston, Mass. Gedney K. Richardson, Boston, Mass.
Jeremiah W. White, Nashua, N. H. William W. Bailey, Nashua, N. H.
C. E. A. Bartlett, Chelmsford, Mass.

PROPER ADDRESS OF THE COMPANY.

NASHUA & LOWELL RAILROAD CORPORATION,

NASHUA, N. H.

FRANCIS A. BROOKS,
W. W. BAILEY,
C. E. A. BARTLETT,
Directors.
W. W. BAILEY,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Sept. 5, 1891. Then personally appeared C. E. A. Bartlett, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

WILLIAM SHEPARD,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Sept. 5, 1891. Then personally appeared Francis A. Brooks and William W. Bailey, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

ALFRED S. HALL,

Justice of the Peace.

REPORT

OF THE

NEWBURYPORT RAILROAD,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Maine Railroad. Its operations are included in the report of that road, its business being so intimately connected that separate accounts have not been kept.]

General Balance Sheet June 30, 1891.	
DR.	
Cost of road,	\$597,386 32
TOTAL,	\$597,386 32
CR.	
Capital stock,	\$220,340 02
Funded debt,	300,000 00
Profit and Loss balance,	77,046 30
TOTAL,	\$597,386 32
CAPITAL STOCK.	
Capital stock authorized by charter,	\$430,000 00
Capital stock authorized by votes of company,	200,900 00
Capital stock issued (number of shares, 2,009); amount paid in,	\$200,900 00
Capital stock paid in on shares not issued,	19,440 02
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	220,340 02
Total number of stockholders,	295
Number of stockholders in Massachusetts,	291
Amount of stock held in Massachusetts,	\$121,500 00
FUNDED DEBT.	
Funded debt, as follows:	
Mortgage bonds due Nov. 15, 1852,	\$3,900 00
Mortgage bonds due Oct. 16, 1854,	30,200 00
Mortgage bonds due Dec. 15, 1857,	113,100 00
Mortgage bonds due March 1, 1870,	298,600 00
TOTAL AMOUNT OUTSTANDING,	\$445,800 00
All of which are owned by the Boston & Maine Railroad, and for which the liability of the Newburyport Railroad at the termination of its lease is, as per contract,	300,000 00
TOTAL AMOUNT OF FUNDED DEBT,	\$300,000 00

DESCRIPTION OF ROAD OWNED.	
Main line of road from Bradford to Newburyport and from Georgetown to Danvers,	26.979 miles.
Main line of road in Massachusetts,	26.979 "
Total road belonging to this company,	26.979 "
Sidings and other tracks not before enumerated,	4.446 "
Same in Massachusetts,	4.446 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	31.425 "
Same in Massachusetts,	31.425 "
Total length of tracks laid with steel rails,	27.998 "

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	28
Number of crossings of highways over railroad,	1
Number of crossings of highways under railroad,	1
Number of highway bridges less than 18 feet above track,	1
Height of lowest bridge above the rail,	14 ft. 6 in.
Number of crossings at which gates or flagman are maintained,	14
Number of crossings at which electric signals are maintained,	1
Number of crossings at which there are neither signals nor flagman,	14

NAME AND RESIDENCE OF OFFICERS.

George C. Lord, *President*, Newton, Mass. Wm. J. Hobbs, *Auditor*, Malden, Mass. Amos Blanchard, *Treasurer*, Andover, Mass. Sigourney Butler, *Clerk of Corporation*, Quincy, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

George C. Lord, Newton, Mass. Amos Paul, South Newmarket, N. H. Wm. S. Stevens, Dover, N. H. Jos. S. Ricker, Deering, Me. Richard Olney, Boston, Mass. Saml. C. Lawrence, Medford, Mass. Frank Jones, Portsmouth, N. H.

PROPER ADDRESS OF THE COMPANY.

NEWBURYPORT RAILROAD,

BOSTON, MASS.

AMOS PAUL,
SAMUEL C. LAWRENCE,
JOSEPH S. RICKER,
FRANK JONES,
RICHARD OLNEY,
Directors.
AMOS BLANCHARD,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, SS. BOSTON, July 22, 1891. Then personally appeared the above-named Paul, Lawrence, Ricker, Jones, Olney and Blanchard, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

SIGOURNEY BUTLER,
Justice of the Peace.

REPORT

OF THE

NEWBURYPORT CITY RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Maine Railroad.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$6,000 00	
Miscellaneous income, less expense,	1,033 57	
TOTAL INCOME,		\$7,033 57
Salaries and maintenance of organization,	\$202 00	
Interest on funded debt accrued,	1,750 00	
Taxes,	864 81	
TOTAL DEDUCTIONS,		2,816 81
NET INCOME,		4,216 76
Dividends declared (3½ per cent.),		3,152 50
Surplus for year ending June 30, 1891,		1,064 26
Balance Profit and Loss Account June 30, 1890 (surplus),		19,203 31
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		20,267 57

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$122,128 33
Cash,	39 30
Sinking fund,	20,099 94
TOTAL,	\$142,267 57

Cr.

Capital stock,	\$97,000 00
Funded debt,	25,000 00
Profit and Loss balance,	20,267 57
TOTAL,	\$142,267 57

CAPITAL STOCK.

Capital stock authorized by charter,	\$100,000 00	
Capital stock authorized by votes of company,	100,000 00	
Capital stock issued (number of shares, 970); amount paid in,		\$97,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		97,000 00
Total number of stockholders,	30	
Number of stockholders in Massachusetts,	29	
Amount of stock held in Massachusetts,	\$96,000 00	

FUNDED DEBT.

Funded debt, as follows:

Bonds due 1892, rate of interest 7 per cent.,	\$25,000 00
Interest paid on same during year,	\$1,750 00

DESCRIPTION OF ROAD OWNED.

Main line of road from Boston & Maine Railroad crossing to city wharf,	2.08 miles.
Main line of road in Massachusetts,	2.08 miles.
Double track on main line, . . . . .	.15 mile.
Same in Massachusetts, . . . . .	.15 mile.
Total road belonging to this company,	2.08 miles.
Sidings and other tracks not before enumerated,	1.80 "
Same in Massachusetts,	1.80 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	4.03 "
Same in Massachusetts,	4.03 "

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	4
Number of crossings of highways over railroad,	3
Number of highway bridges 18 feet above track,	3
Number of crossings at which gates or flagman are maintained,	2
Number of crossings at which there are neither signals nor flagman,	2

NAME AND RESIDENCE OF OFFICERS.

Albert Currier, *President*, Newburyport, Mass. A. W. Greenleaf, *Treasurer and Clerk of Corporation*, Newburyport, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

E. P. Dodge, Mayor, Newburyport, Mass. Albert Currier, Newburyport, Mass. Moses H. Fowler, Newburyport, Mass. Henry M. Cross, Newburyport, Mass. Henry B. Little, Newburyport, Mass. Philip H. Blumpey, Newburyport, Mass. Hale Knight, Newbury, Mass.

PROPER ADDRESS OF THE COMPANY.
NEWBURYPORT CITY RAILROAD COMPANY,
NEWBURYPORT, MASS.

E. P. DODGE, MAYOR,
ALBERT CURRIER,
H. B. LITTLE,
HALE KNIGHT,

Directors.

A. W. GREENLEAF,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

ESSEX, SS. Aug. 12, 1891. Then personally appeared E. P. Dodge, mayor, Albert Carrier, H. B. Little and Hale Knight, a majority of directors, and A. W. Greenleaf, treasurer, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

GEORGE H. STEVENS,

Justice of the Peace.

REPORT

OF THE

NEW HAVEN & NORTHAMPTON COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the New York, New Haven & Hartford Railroad Company.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road :		
For interest on bonds,	\$233,000 00	
Dividend on stock,	49,200 00	
Rent Holyoke & Westfield Railroad,	31,122 50	
Payment to sinking fund,	15,000 00	
		\$328,322 50
Dividends on stocks owned :		
Holyoke & Westfield Railroad,	\$600 00	
Southington Water Company,	50 00	
		650 00
TOTAL INCOME,		\$328,972 50
Salaries and maintenance of organization,	\$644 10	
Interest on funded debt accrued,	233,000 00	
TOTAL DEDUCTIONS,		233,644 10
NET INCOME,		\$95,328 40
Dividends declared (2 per cent.),	\$49,200 00	
Rent of Holyoke & Westfield Railroad, viz. :		
Interest on bonds guaranteed, \$17,600 00		
Fifty per cent. gross earnings, 13,522 50		
	31,122 50	
Two payments to sinking fund,	15,000 00	
		\$95,322 50
Surplus for the year ending June 30, 1891,		5 90
Balance Profit and Loss Account June 30, 1890 (surplus),		408,367 63
TOTAL PROFIT AND LOSS ACCOUNT (SURPLUS),		408,373 53
Add: Payment of balances due 1890,		50 00
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		408,423 53

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$5,731,586 62
Cost of equipment,	850,430 62
Stock of Holyoke & Westfield Railroad Co.,	20,000 00
Stock of Southington Water Company,	1,000 00

TOTAL PERMANENT INVESTMENTS,	\$6,603,017 24
Cash,	406 29
Sinking fund,	180,000 00

TOTAL,	\$6,783,423 53
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Cr.

Capital stock,	\$2,460,000 00
Funded debt,	3,900,000 00
Profit and Loss balance,	423,423 53

TOTAL,	\$6,783,423 53
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Contingent Liabilities.

PRESENT OR CURRENT LIABILITIES NOT INCLUDED IN THE
BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road, viz.:

Holyoke & Westfield Railroad Company bonds, first mortgage 4 per cent.,	\$200,000 00
Supplemental 6 per cent.,	60,000 00

TOTAL (not included in balance sheet),	\$260,000 00
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CAPITAL STOCK.

Capital stock authorized by charter,	\$5,000,000 00
Capital stock authorized by votes of company,	2,600,000 00
Capital stock issued (number of shares, 24,600); amount paid in,	\$2,460,000 00

TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	2,460,000 00
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Total number of stockholders,	247
Number of stockholders in Massachusetts,	35
Amount of stock held in Massachusetts,	\$126,800 00

FUNDED DEBT.

Funded debt, as follows:

First mortgage bonds due 1899, rate of interest 7 per cent.,	\$1,300,000 00
Interest paid on same during year,	\$91,000 00
Consolidated mortgage and sinking fund bonds due 1909, rate of interest 6 per cent.,	1,200,000 00
Interest paid on same during year,	\$72,000 00
Northern extension bonds due 1911, rate of interest 5 per cent,	700,000 00
Interest paid on same during year,	\$35,000 00

Funded debt — *Concluded.*

Convertible bonds, rate of interest 5 per cent.,	\$700,000 00
Interest paid on same during year,	\$35,000 00
TOTAL AMOUNT OF FUNDED DEBT,	\$3,900,000 00

DESCRIPTION OF ROAD OWNED.

Main line of road from New Haven, Conn., to Conway Junction, Mass.,	94.64 miles.
Main line of road in Massachusetts,	43.38 "
Main line of road in Connecticut,	51.26 "
Branches owned by company, viz.:	
Farmington to New Hartford, Conn. (single track),	14.09 "
Northampton to Williamsburg (single track),	7.51 "
South Deerfield to Turner's Falls (single track),	10.07 "
Total length of branches owned by company,	31.67 "
Total length of branches owned by company in Massachusetts,	17.58 "
Total length of branches owned by company in Connecticut,	14.09 "
Total road belonging to this company,	126.31 "
Sidings and other tracks not before enumerated,	38.66 "
Same in Massachusetts,	17.33 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	164.97 "
Same in Massachusetts,	78.29 "
Total length of tracks laid with steel rails,	152.09 "

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	47
Number of crossings of highways over railroad,	19
Number of crossings of highways under railroad,	24
Number of highway bridges 18 feet above track,	15
Number of highway bridges less than 18 feet above track,	4
Number of crossings at which gates or flagman are maintained,	4
Number of crossings at which electric signals are maintained,	1
Number of crossings at which there are neither signals nor flagman,	42
Number of railroad crossings at grade (specifying each),	1
Boston & Albany Railroad at Westfield.	

NAME AND RESIDENCE OF OFFICERS.

Charles N. Yeamans, *President*, Westfield, Mass. Edward M. Reed, *Vice-President*, New Haven, Conn. Edward A. Ray, *Treasurer and Clerk of Corporation*, New Haven, Conn.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Charles N. Yeamans, Westfield, Mass. George J. Brush, New Haven, Conn. Daniel Trowbridge, New Haven, Conn. Horatio G. Knight, Easthampton, Mass. Edward M. Reed, New Haven, Conn. Charles M. Pond, Hartford, Conn. Ezekiel H. Trowbridge, New Haven, Conn. Charles P. Clark, New Haven, Conn. A. Heaton Robertson, New Haven, Conn.

PROPER ADDRESS OF THE COMPANY.
THE NEW HAVEN & NORTHAMPTON COMPANY,
(Office, Union Passenger Station),
NEW HAVEN, CONN.

CHAS. N. YEAMANS,
DANIEL TROWBRIDGE,
E. M. REED,
A. HEATON ROBERTSON,
HORATIO G. KNIGHT,
E. H. TROWBRIDGE,
CHARLES P. CLARK,
Directors.
EDWARD A. RAY,
Treasurer.

STATE OF CONNECTICUT.

COUNTY OF NEW HAVEN, ss. Sept. 10, 1891. Then personally appeared Chas. N. Yeamans, Daniel Trowbridge, E. M. Reed, A. Heaton Robertson, Horatio G. Knight, E. H. Trowbridge and Charles P. Clark, directors, and E. A. Ray, treasurer, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

A. S. MAY,
Notary Public.

REPORT

OF THE

NEW LONDON NORTHERN RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Consolidated Railroad Company of Vermont.]

INCOME ACCOUNT (LESSEE'S ACCOUNT).

General Exhibit for the Year.

Gross earnings from operation,	\$599,205 80	
Less operating expenses,	421,546 39	
Income from operation,		\$177,659 41
Rent of buildings, etc.,		9,837 45
TOTAL INCOME,		\$187,496 86
Deductions from income:		
Interest and discount on interest-bearing current liabilities,	\$303 83	
Taxes,	28,600 33	
Rentals:		
New London Northern Railroad Company,	155,500 00	
Interest on Improvement account,	33,706 68	
Total deductions from income,		218,110 84
Deficit for year ending June 30, 1891,		30,613 98

INCOME ACCOUNT (LESSOR'S ACCOUNT).

General Exhibit for the Year.

Income from lease of road,	\$240,446 33	
Miscellaneous income, less expense,	1,280 25	
TOTAL INCOME,		\$241,726 58
Salaries and maintenance of organization,	\$2,700 00	
Interest on funded debt accrued,	79,725 00	
Interest and discount on interest-bearing current liabilities,	4,392 50	
Taxes,	235 99	
Brattleborough engine house,	173 40	
Yantic station,	3,731 58	
Legal expenses, insurance and miscellaneous,	2,532 05	
TOTAL DEDUCTIONS,		93,490 52
NET INCOME,		148,235 06
Dividends declared (7 per cent.),		105,000 00
Surplus for year ending June 30, 1891,		43,236 06
Balance Profit and Loss Account June 30, 1890 (surplus),		477,080 30
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		520,316 36

EARNINGS FROM OPERATION (LESSEE'S ACCOUNT).

ITEMS.	Total Receipts.	Deductions Account of Repayments, etc.	Actual Earnings.
Passenger:			
Passenger revenue,	\$221,992 05		
Less repayments:			
Tickets redeemed,		\$59 91	
Excess fares refunded,		2,896 82	
Total deductions,		\$2,956 73	
TOTAL PASSENGER REVENUE,			\$219,035 32
Mail,	\$13,252 42		
Express,	10,063 45		
Extra baggage and storage,	1,167 76		24,483 63
TOTAL PASSENGER EARNINGS,			\$243,518 95
Freight:			
Freight revenue,	\$359,703 08		
Less repayments:			
Overcharge to shippers,		\$4,016 23	
TOTAL FREIGHT EARNINGS,			\$355,686 85
TOTAL PASSENGER AND FREIGHT EARNINGS,			\$599,205 80

OPERATING EXPENSES (LESSEE'S ACCOUNT.)

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$31,860 00	\$27,139 99	\$58,999 99
Repairs of bridges and culverts,	6,714 98	5,720 16	12,435 14
Repairs of fences, road crossings, signs and cattle guards,	1,840 81	1,568 10	3,408 91
Repairs of buildings,	3,622 88	3,086 15	6,709 03
Other expenses,	424 03	361 22	785 25
TOTAL,	\$44,462 70	\$37,875 62	\$82,338 32
Maintenance of equipment:			
Repairs and renewals of locomotives,	\$23,395 78	\$21,633 44	\$47,029 22
Repairs and renewals of passenger cars,	10,567 96	-	10,567 96
Repairs and renewals of freight cars,	-	17,810 22	17,810 22
Shop machinery, tools, etc.,	206 98	176 32	383 30
Other expenses,	430 38	366 62	797 00
TOTAL,	\$36,601 10	\$39,986 60	\$76,587 70
Conducting transportation:			
Wages of enginemen, firemen and roundhouse-men,	\$21,256 07	\$18,107 03	\$39,363 10
Fuel for locomotives,	34,578 96	29,456 15	64,035 11
Water supply for locomotives,	1,005 21	856 29	1,861 50
All other supplies for locomotives,	3,202 75	2,728 26	5,931 01
Wages of other trainmen,	14,214 90	12,108 99	26,323 89
All other train supplies,	510 38	434 77	945 15
Wages of switchmen, flagmen and watchmen,	3,295 89	2,807 61	6,103 50
Expense of telegraph, including train despatchers and operators,	1,467 73	1,250 28	2,718 01
Wages of station agents, clerks and laborers,	34,489 81	29,380 20	63,870 01
Station supplies,	2,420 67	2,062 05	4,482 72
Car mileage — balances,	-	20,922 56	20,922 56
Loss and damage,	1,612 01	1,373 19	2,985 20
Injuries to persons,	1,860 96	1,585 26	3,446 22
Other expenses,	1,266 08	1,027 88	2,293 44
TOTAL,	\$121,121 40	\$124,100 02	\$245,221 42

* See foot-note, page 171.

OPERATING EXPENSES (LESSEE'S ACCOUNT) — Concluded.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
General expenses:			
Salaries of clerks,	\$2,846 88	\$2,425 12	\$5,272 00
Agencies, including salaries and rent,	11 72	9 98	21 70
Advertising,	983 98	838 21	1,822 19
	201 94	172 03	373 97
Insurance,	1,242 00	1,058 00	2,300 00
Legal expenses,	410 40	349 60	760 00
Stationery and printing,	2,500 51	2,130 06	4,630 57
Other general expenses,	1,198 00	1,020 52	2,218 52
TOTAL,	\$9,395 43	\$8,003 52	\$17,398 95
Recapitulation of expenses:			
Maintenance of way and structures,	\$44,462 70	\$37,875 62	\$82,338 32
Maintenance of equipment,	36,801 10	39,986 60	76,587 70
Conducting transportation,	121,121 40	124,100 02	245,221 42
General expenses,	9,395 43	8,003 52	17,398 95
GRAND TOTAL,	\$211,580 63	\$209,965 76	\$421,546 39
Percentage of operating expenses to earnings, . . . . .	. . . . .	. . . . .	73.6

General Balance Sheet June 30, 1891.

(Lessor's Account.)

DR.			
Cost of road,	\$2,953,336 72		
Cost of equipment,	248,420 44		
Bonds of Brattleborough & Whitehall Railroad,	150,000 00		
Steamboat property,	93,170 00		
TOTAL PERMANENT INVESTMENTS,			\$3,444,927 16
Cash,	\$67,666 12		
Due from solvent companies and other individuals,	80,042 91		
TOTAL CASH AND CURRENT ASSETS,			147,709 03
Debit items,			31,763 84
TOTAL,			\$3,624,400 03
CR.			
Capital stock,			\$1,500,000 00
Funded debt,			1,499,500 00
Current liabilities:			
Loans and bills payable,	\$100,000 00		
Audited vouchers and accounts,	186 58		
Dividends not called for,	1,470 25		
Matured interest coupons unpaid,	2,926 84		
TOTAL CURRENT LIABILITIES,			104,583 67
Profit and Loss balance,			520,316 36
TOTAL,			\$3,624,400 03

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

CAPITAL STOCK (LESSOR'S ACCOUNT).

Capital stock authorized by charter, . . .	\$2,000,000 00	
Capital stock authorized by votes of company, . . .	1,500,000 00	
Capital stock issued (number of shares, 15,000); amount paid in, . . .		\$1,500,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY, . . .		1,500,000 00
Total number of stockholders, . . .	317	
Number of stockholders in Massachusetts, . . .	77	
Amount of stock held in Massachusetts, . . .	\$410,400 00	

FUNDED DEBT.

Funded debt, as follows:

Second mortgage bonds due 1892, rate of interest 7 per cent., . . .		\$387,500 00
Interest paid on same during year, . . .	\$27,125 00	
Consolidated bonds due 1910, rate of interest 5 per cent., . . .		812,000 00
Interest paid on same during year, . . .	\$40,600 00	
Consolidated bonds due 1910, rate of interest 4 per cent., . . .		300,000 00
Interest paid on same during year, . . .	\$12,000 00	

TOTAL AMOUNT OF FUNDED DEBT, . . .	\$1,499,500 00
------------------------------------	----------------

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:

Number of passengers carried earning revenue, . . .	565,754
Number of passengers carried one mile, . . .	7,956,345
Average distance carried, . . .	14.06 miles.
Total passenger revenue, . . .	\$219,035 32
Average amount received from each passenger, . . .	38 7 cents.
Average receipts per passenger per mile, . . .	2.75 "
Estimated cost of carrying each passenger one mile,* . . .	2.65 "
Passenger earnings per mile of road, . . .	\$2,190 35
Passenger earnings per train mile, . . .	82.1 cents.

Freight traffic:

Number of tons carried of freight earning revenue, . . .	400,598
Number of tons carried one mile, . . .	25,628,368
Average distance haul of one ton, . . .	63.97 miles.
Total freight revenue, . . .	\$355,686 85
Average amount received for each ton of freight, . . .	88.7 cents.
Average receipts per ton per mile, . . .	1.38 cents.
Estimated cost of carrying one ton one mile,* . . .	.81 cent.
Freight earnings per mile of road, . . .	\$3,556 86
Freight earnings per train mile, . . .	\$1 61

Train mileage:

Miles run by passenger trains, . . .	265,405
Miles run by freight trains, . . .	226,730
Total mileage trains earning revenue, . . .	492,135
Miles run by switching trains, . . .	125,891
Miles run by construction and other trains, . . .	4,301
Total train mileage, . . .	622,327
Average number of freight cars in train, . . .	30
Average number of loaded cars in train, . . .	20
Average number of empty cars in train, . . .	10
Average number of tons of freight in train, . . .	130
Average number of tons of freight in each loaded car, . . .	6.5
Average number of persons employed, . . .	540

* See note under "Operating Expenses."

Rates of fare :

Average rate of fare per mile received for local tickets,	2.95 cents.
Average rate of fare per mile received for commutation tickets,	1.93 “
Average rate of fare per mile received for mileage tickets,	2.04 “
Average rate of fare per mile received for season tickets, . . . . .	.68 cent.
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies,	2.44 cents.

Rates of freight :

Average rate per ton per mile received from freight way-billed local,	2.72 “
Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies,	1.13 “

DESCRIPTION OF ROAD OWNED.

Main line of road from New London to Brattleborough, Vt.,	121 miles.
Main line of road in Massachusetts,	54 “
Main line of road in Connecticut,	56 “
Main line of road in Vermont,	11 “
Total road belonging to this company,	121 “
Sidings and other tracks not before enumerated,	38.9 “
Same in Massachusetts,	13 6 “
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	159 9 “
Same in Massachusetts,	67.6 “
Total length of tracks laid with steel rails,	117.5 “
Total miles of road operated by lessees,	100 “
Total miles of road operated by lessees in Massachusetts,	54 “
Number of stations in Massachusetts on all roads operated by lessees,	19
Number of telegraph offices in same,	10
Number of stations on all roads owned by this company,	45
Same in Massachusetts,	19

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving-Wheel Brake.	Number Equipped with Patent Coupler.
Locomotives :			Tons.	Tons.			
Passenger,	12	12	50	45	12	-	-
Freight,	12	12	75	65	4	3	-
Other,	2	2	48	45	-	1	-
TOTAL,	26	26	-	-	-	-	-
Passenger cars,	14	14	30	22	14	-	14
Combination cars,	10	10	25	17	10	-	10
Baggage, mail and express cars,							
TOTAL,	24	24	-	-	-	-	-
Box freight cars (basis of 8 wheels),	111	111	10	9	-	-	-
Coal freight cars (basis of 8 wheels),	55	55	8	8	-	-	-
Flat freight cars (basis of 8 wheels),	137	137	8	8	-	-	-
TOTAL,	303	303	-	-	-	-	-

DESCRIPTION OF EQUIPMENT — Concluded.

	Number Owned.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving Wheel Brake.	Number Equipped with Patent Coupler.
Cars in company's service:							
Gravel cars,	43	43	8	8	-	-	-
Derrick cars,	1	1	5	5	-	-	-
Caboose cars,	8	8	5	5	-	-	-
Other road cars,	5	5	8	6	-	-	-
TOTAL,	57	57	-	-	-	-	-

Number of cars in passenger equipment with 8 wheels fitted with
brakes for all wheels, 24

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	-	-	-	-	-
Employees,	2	-	-	1	2	1	4	2
Others, .	-	-	1	1	1	1	4	1

STATEMENT OF EACH ACCIDENT IN MASSACHUSETTS.

Nov. 6, 1890. — Mrs. Chas. Davenport was run over and killed by train No. 37, at yard at Palmer.

December 26. — During a blinding snow storm near Northfield, two locomotives came in collision, killing fireman F. R. Jenness, and injuring engineer L. C. Parkers.

Jan. 24, 1891. — K. MacKinnon, watchman at Three Rivers bridge, fell into the river and was drowned.

May 30. — Albert Hunt jumped from switch-engine at Palmer, and fell under engine, suffering loss of one of his feet.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	39
Number of crossings of highways over railroad,	6
Number of crossings of highways under railroad,	15
Number of highway bridges 18 feet above track,	3
Number of highway bridges less than 18 feet above track,	3
Height of lowest bridge above the rail,	17 ft. 6 in.
Number of crossings at which gates or flagman are maintained,	1

Number of crossings at which there are neither signals nor flagman,	38
Number of railroad crossings at grade (specifying each),	2
Boston & Albany, at Palmer and Bassett's Junction.	
Number of railroad crossings over other railroads (specifying each),	1
Fitchburg, at Miller's Falls.	
Number of railroad crossings under other railroads (specifying each),	1
Central Massachusetts, near Belchertown.	

NAME AND RESIDENCE OF OFFICERS.

Robert Coit, *President and Treasurer*, New London, Conn. Augustus Brandegee, *General Counsel*, New London, Conn. E. G. Lucas, *Auditor*, St. Albans, Vt. C. F. Spaulding, *Superintendent and General Freight Agent*, New London, Conn. S. W. Cummings, *General Passenger Agent*, St. Albans, Vt. J. A. Southard, *Clerk of Corporation*, New London, Conn.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Robert Coit, New London, Conn. Benjamin Stark, New London, Conn. Augustus Brandegee, New London, Conn. Jonathan N. Harris, New London, Conn. C. A. Williams, New London, Conn. Thomas Ramsdell, Windham, Conn. C. H. Osgood, Norwich, Conn. James A. Rumrill, Springfield, Mass. Thomas B. Eaton, Worcester, Mass.

PROPER ADDRESS OF THE COMPANY.

NEW LONDON NORTHERN RAILROAD,
NEW LONDON, CONN.

ROB'T COIT,
BENJ. STARK,
Directors.
ROB'T COIT,
Treasurer.

STATE OF CONNECTICUT.

NEW LONDON, ss. Sept. 2, 1891. Then personally appeared Robert Coit and Benjamin Stark, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

JUSTUS A. SOUTHARD,
Notary Public.

REPORT

OF THE

NEW YORK & BOSTON INLAND RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This company was organized and obtained a certificate of incorporation dated Jan. 17, 1883, and has also filed with the Secretary of State, certificate dated Jan. 14, 1885, that the law had been complied with.]

General Balance Sheet June 30, 1891.		
DR.		
Cost of road,		\$154,160 00
Due from solvent companies and other individuals,		3,250 00
TOTAL,		\$157,410 00
CR.		
Capital stock,	\$52,500 00	
Capital stock: { first assessment,	43,730 00	
{ second assessment,	43,730 00	
TOTAL CAPITAL STOCK,		\$139,960 00
Current liabilities:		
Loans and bills payable,	\$17,250 00	
Audited vouchers and accounts,	200 00	
TOTAL CURRENT LIABILITIES,		17,450 00
TOTAL,		\$157,410 00
CAPITAL STOCK.		
Capital stock authorized by charter,	\$500,000 00	
Capital stock authorized by votes of company,	500,000 00	
Capital stock issued (number of shares, 525); amount paid in,		\$52,500 00
Capital stock paid in on shares not issued (number of shares, 4,475),		87,460 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		139,960 00

NAME AND RESIDENCE OF OFFICERS.

Geo. Cook, *President*, West Newton, Mass. Geo. C. Hill, *Treasurer*, Boston, Mass. E. D. Hewins, *Clerk of Corporation*, Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Geo. Cook, West Newton, Mass. Geo. S. Forbush, Brookline, Mass. Jos. F. Bodwell, Hallowell, Me. Wm. Rotch, Boston, Mass. John H. Buttrick, Lowell, Mass. Henry E. Morgan, Milford, Mass. Geo. C. Hill, Boston, Mass. Wm. M. Thayer, Boston, Mass. Chas. H. Blood, Fitchburg, Mass. Franklin Mead, Boston, Mass. Thos. N. Browne, New York, N. Y. Joseph Stone, Boston, Mass. E. D. Hewins, Boston, Mass. H. A. Blood, Fitchburg, Mass.

PROPER ADDRESS OF THE COMPANY.

NEW YORK & BOSTON INLAND RAILROAD COMPANY.

No. 8 CONGRESS STREET, ROOM 22, BOSTON, MASS.

GEO. COOK,
E. D. HEWINS,
GEORGE C. HILL,
CHAS. H. BLOOD,
FRANKLIN MEAD,
H. A. BLOOD,
WM. ROTCH,
WM. M. THAYER,
Directors.

GEO. COOK,
President.
GEORGE C. HILL,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Sept. 19, 1891. Then personally appeared Geo. Cook, E. D. Hewins, George C. Hill, Chas. H. Blood, H. A. Blood, Wm. Rotch and Wm. M. Thayer, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

Before me,

FRANKLIN MEAD,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Sept. 19, 1891. Then personally appeared Franklin Mead, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

Before me,

E. D. HEWINS,
Justice of the Peace.

REPORT

OF THE

NEW YORK & NEW ENGLAND RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Gross earnings from operation,	\$6,149,246 40	
Less operating expenses,	4,133,504 59	
Income from operation,		\$2,015,741 81
Miscellaneous income, less expenses:		
Boston Harbor transfer,	\$6,386 18	
Income from other sources,		6,386 18
TOTAL INCOME,		2,022,127 99
Deductions from income:		
Interest on funded debt accrued during year,	\$1,066,661 46	
Interest and discount on interest-bearing		
current liabilities,	21,581 94	
Taxes,	262,800 00	
Insurance,	18,600 00	
Rentals:		
Norwich & Worcester R.R.,	\$254,381 69	
Providence & Springfield		
Railroad,	19,332 55	
Woonsocket & Poscoag		
Railroad,	5,000 00	
Rhode Island & Massachu-		
setts Railroad,	20,000 00	
Boston & Albany Railroad,	5,000 00	
Rockville Railroad,	4,563 76	
Milford & Woonsocket R.R.,	8,169 29	
Milford, Franklin & Provi-		
dence Railroad,	5,446 24	
Newburgh, Dutchess & Con-		
necticut Railroad,	68,006 22	
New London Northern R.R.,	40,029 98	
	429,929 73	
Total deductions from income,		1,799,573 13
NET INCOME,		222,554 86
Dividends declared (7 per cent.) on preferred		
stock,	\$189,000 00	
TOTAL,		189,000 00
Surplus for year ending June 30, 1891,		33,554 86
Balance Profit and Loss Account June 30, 1890 (deficit),		436,612 71
TOTAL PROFIT AND LOSS ACCOUNT (DEFICIT),		403,057 85
Add:		
Worthless balances written off, consisting principally of		
old uncollectible demurrage charges,		14,715 69
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (DEFICIT),		417,773 54

EARNINGS FROM OPERATION.

ITEMS.	Total Receipts.	Deductions Account of Repayments, etc.	Actual Earnings.
Passenger:			
Passenger revenue,	\$2,112,411 70		
Less repayments:			
Tickets redeemed,		\$8,701 55	
Excess fares refunded,		21,296 60	
Total deductions,		\$29,998 15	
TOTAL PASSENGER REVENUE,			\$2,082,413 55
Mail,			59,645 29
Express,			129,067 90
Extra baggage and storage,			13,745 53
Other items,			16,859 52
TOTAL PASSENGER EARNINGS,			\$2,301,731 79
Freight:			
Freight revenue,	\$3,702,212 89		
Less repayments:			
Overcharge to shippers,		\$35,667 40	
Total deductions,		\$35,667 40	
TOTAL FREIGHT REVENUE,			\$3,666,545 49
Elevators,			1,005 98
Other items,			77,153 49
TOTAL FREIGHT EARNINGS,			\$3,744,704 96
TOTAL PASSENGER AND FREIGHT EARNINGS,			\$6,046,436 75
Other earnings from operation:			
Switching charges, balance,			\$21,535 37
Rentals not otherwise provided for,			49,647 30
Other sources,			31,626 98
TOTAL OTHER EARNINGS,			\$102,809 65
TOTAL GROSS EARNINGS FROM OPERATION,			\$6,149,246 40

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$154,157 91	\$166,230 14	\$320,388 05
Renewals of rails (credit),	248 25	267 69	515 94
Renewals of ties,	44,286 07	47,754 14	92,040 21
Repairs of bridges and culverts,	26,191 85	28,242 95	54,434 80
Repairs of fences, road crossings, signs and cattle guards,	10,628 96	11,461 32	22,090 28
Repairs of buildings,	28,496 61	26,993 99	55,490 60
Repairs of docks and wharves,	-	5,370 96	5,370 96
Repairs of telegraph,	35 55	38 34	73 89
TOTAL,	\$263,548 70	\$285,824 15	\$549,372 85
Maintenance of equipment:			
Repairs and renewals of locomotives,	\$67,176 63	\$142,633 83	\$209,810 46
Repairs and renewals of passenger cars,	69,082 49	-	69,082 49
Repairs and renewals of freight cars,	-	161,296 45	161,296 45
Repairs and renewals of ferry-boats, tugs, floats and barges,	-	4,654 37	4,654 37
Shop machinery, tools, etc.,	12,190 57	13,145 23	25,335 80
Other expenses,	9,028 80	9,735 86	18,764 66
TOTAL,	\$157,478 49	\$331,465 74	\$488,944 23

* See foot-note, page 180.

OPERATING EXPENSES — Concluded.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Conducting transportation:			
Wages of enginemen, firemen and roundhouse-men,	\$146,809 42	\$269,913 11	\$416,722 53
Fuel for locomotives,	209,593 52	433,666 31	643,259 83
Water supply for locomotives,	14,783 07	15,940 74	30,723 81
All other supplies for locomotives,	8,757 62	12,572 51	21,330 13
Wages of other trainmen,	132,454 44	285,799 03	418,253 47
All other train supplies,	22,577 44	49,562 86	72,140 30
Wages of switchmen, flagmen and watchmen,	35,820 23	167,880 21	203,700 44
Expense of telegraph, including train despatchers and operators,	26,380 80	42,112 71	68,493 51
Wages of station agents, clerks and laborers,	150,923 20	405,739 31	555,762 51
Station supplies,	23,181 08	40,320 26	63,502 24
Car mileage — balances,	8,602 82	64,789 85	73,392 67
Loss and damage,	3,653 59	16,602 83	20,256 42
Injuries to persons,	18,569 10	10,770 80	29,339 90
Barges, floats, tugs, ferry-boats, expenses of, including wages, fuel and supplies,	-	51,822 85	51,822 85
TOTAL,	\$801,507 23	\$1,867,493 38	\$2,669,000 61
General expenses:			
Salaries of officers,	\$49,292 27	\$68,174 70	\$117,466 97
Salaries of clerks,	33,484 84	69,794 54	103,279 38
General office expenses and supplies,	7,238 04	7,804 86	15,042 90
Agencies, including salaries and rent,	3,122 49	6,477 17	9,599 66
Advertising,	17,589 38	239 84	17,829 22
Expense of fast freight lines,	-	12,052 66	12,052 66
Expense of traffic associations,	805 25	1,810 77	2,616 02
Expense of stock yards and elevators,	-	5,811 18	5,811 18
Rentals not otherwise provided for,	45,410 44	8,306 96	53,717 40
Legal expenses,	19,940 58	21,502 15	41,442 73
Stationery and printing,	17,855 43	27,473 35	45,328 78
TOTAL,	\$196,738 72	\$229,448 18	\$426,186 90
Recapitulation of expenses:			
Maintenance of way and structures,	\$263,548 70	\$285,824 15	\$549,372 85
Maintenance of equipment,	157,478 49	331,465 74	488,944 23
Conducting transportation,	801,507 23	1,867,493 38	2,669,000 61
General expenses,	196,738 72	229,448 18	426,186 90
GRAND TOTAL,	\$1,419,273 14	\$2,714,231 45	\$4,133,504 59
Percentage of operating expenses to earnings, . . . . .	. . . . .	. . . . .	67.22

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.			
Grading and masonry,	\$5,948 47		
Bridging,	45,913 96		
Superstructure, including rails,	41,451 04		
Lands, land damages and fences,	9,408 97		
Passenger and freight stations, woodsheds and water stations,	93,452 12		
Machine shops,	2,271 01		
Engineering, agencies, salaries and other expenses during construction,	8,634 99		
New car float,	23,201 63		
Underlying liens of Boston & New York Central Railroad bought,	6,330 00		
TOTAL FOR CONSTRUCTION,			\$236,612 19

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

Locomotives (number, 16 and improvements),	\$184,227 59	
Parlor and sleeping cars (number, 3),	25,028 16	
Passenger, mail and baggage cars (number, 7),	37,074 96	
Freight and other cars (number, 1,055),	540,102 53	
TOTAL FOR EQUIPMENT,		\$786,433 24
TOTAL CHARGES TO PROPERTY ACCOUNTS,		\$1,023,045 43
Property sold (or reduced in valuation on the books) and credited property accounts during the year:		
Less credit on account of money previously deposited with United States Court, and charged to underlying liens, now returned,	\$9,480 01	
Total credits to property accounts,		9,480 01
NET ADDITION IN PROPERTY ACCOUNT FOR THE YEAR,		\$1,013,565 42

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$34,530,207 17	
Cost of equipment,	5,227,035 49	
Stock of New England Terminal Company,	99,900 00	
TOTAL PERMANENT INVESTMENTS,		\$39,857,142 66
Cash,	\$91,331 38	
Due from agents,	450,765 94	
Due from solvent companies and other individuals,	344,743 68	
TOTAL CASH AND CURRENT ASSETS,		886,841 00
Other assets:		
Materials and supplies,	\$530,275 81	
TOTAL OTHER ASSETS,		530,275 81
Debit balances, being taxes and expenditures undistributed and unadjusted accounts,		137,515 82
Profit and Loss balance,		417,773 54
TOTAL,		\$41,829,548 83

Cr.

Capital stock:		
Berdell bonds convertible,	\$223,000 00	\$20,000,000 00
Common stock,	19,777,000 00	
Preferred,	2,700,000 00	
TOTAL CAPITAL STOCK,		\$22,700,000 00
Funded debt,		17,209,535 00
Supplies transferred from Norwich & Worcester Railroad,		61,422 99
Current liabilities:		
Loans and bills payable,	\$667,780 67	
Audited vouchers and accounts,	453,529 76	
Wages and salaries,	53,941 12	
Net traffic balances due to other companies,	136,216 04	
Matured interest coupons unpaid (including coupons due July 1),	332,535 00	
Rentals due July 1,	65,036 80	
TOTAL CURRENT LIABILITIES,		1,709,039 39

Accrued liabilities :		
Accrued rentals not yet due,	\$9,669 23	
Accrued interest not yet due,	139,882 22	
TOTAL ACCRUED LIABILITIES,		\$149,551 45
TOTAL,		\$41,829,548 83

Contingent Liabilities.

PRESENT OR CURRENT LIABILITIES NOT INCLUDED IN THE BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road, viz. :
 \$800,000 first mortgage 5 per cent. bonds of the New
 England Terminal Company, principal due Feb. 1,
 1909. Guaranteed jointly by this company, the Housa-
 tonic Railroad Company and the Danbury & Norwalk
 Railroad Company. The interest is regularly paid by
 the New England Terminal Company.

CAPITAL STOCK.

Capital stock authorized by char- ter :	{ Common, \$20,000,000 00 Preferred, 5,000,000 00	
Capital stock authorized by votes of company :	{ Common, \$20,000,000 00 Preferred, 5,000,000 00	
Capital stock issued (number of shares, 19,777 common; 2,700 preferred), amount paid in,		\$22,477,000 00
Capital stock, Berdell bonds, convertible,		223,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		\$22,700,000 00
Total number of stockholders : { Preferred, 717 } 1,835 { Common, 1,138 }		
Number of stockholders in Massa- chusetts : { Preferred, 598 } 1,061 { Common, 463 }		
Amount of stock held in Massa- chusetts : { Preferred, \$2,240,000 00 { Common, 3,403,000 00		5,643,000 00

FUNDED DEBT.

Funded debt, as follows :

First mortgage bonds due Jan. 1, 1905, rate of interest 7 per cent.,	6,000,000 00
First mortgage bonds due Jan. 1, 1905, rate of interest 6 per cent.,	4,000,000 00
Interest paid on same during year, \$660,000 00	
Second mortgage bonds due Aug. 1, 1902, rate of interest 6 per cent.,	4,002,000 00
Second mortgage bonds due Aug. 1, 1902, rate of interest 5 per cent.,*	998,000 00
Interest paid on same during year, \$289,165 00	
Boston Terminal first mortgage bonds due April 1, 1939, rate of interest 4 per cent.,	1,386,000 00
Interest paid on same during year, \$55,440 00	
Mortgage notes, Curtis' wharf, due Oct. 1, 1893, rate of interest 5 per cent.,	80,000 00
Interest paid on same during year, \$4,000 00	
Mortgage notes, Curtis' wharf, due Feb. 10, 1888, rate of interest $4\frac{1}{2}$ per cent.,	60,000 00
Interest paid on same during year, \$2,700 00	

* 6 per cent. from Feb. 1, 1892.

Funded debt — *Concluded.*

Contract liabilities, Piper wharf due March 1, 1893, rate of interest $5\frac{1}{2}$ per cent.,	\$200,000 00
Interest paid on same during year,	\$11,000 00
Contract liabilities, equipment purchased of Milford & Woonsocket Railroad Company, due Oct., 1892, rate of interest 6 per cent.,	22,625 00
Interest paid on same during year,	\$1,357 50
Contract liabilities, one thousand freight cars due Aug. 1, 1891-1897,	460,910 00
Interest paid on same during year,	\$20,359 47
TOTAL AMOUNT OF FUNDED DEBT,	\$17,209,535 00

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:

Number of passengers carried earning revenue,	8,212,400
Number of passengers carried one mile,	105,080,791
Average distance carried,	12.795 miles.
Total passenger revenue,	\$2,082,413 55
Average amount received from each passenger,	25.337 cents.
Average receipts per passenger per mile,	1.982 "
Estimated cost of carrying each passenger one mile,*	1.351 "
Passenger earnings per mile of road,	\$4,536 42
Passenger earnings per train mile,	\$1 08.851

Freight traffic:

Number of tons carried of freight earning revenue,	3,299,876
Number of tons carried one mile,	321,548,680
Average distance haul of one ton,	97.443 miles.
Total freight revenue,	\$3,666,545 49
Average amount received for each ton of freight,	\$1 11.112
Average receipts per ton per mile,	1.140 cents.
Estimated cost of carrying one ton one mile,* . . . . .	.844 cent.
Freight earnings per mile of road,	\$7,380 33
Freight earnings per train mile,	\$1 64.232

Train mileage:

Miles run by passenger trains,	2,109,364
Miles run by freight trains,	2,264,580
Miles run by mixed trains,	20,742
Total mileage trains earning revenue,	4,394,686
Miles run by switching trains,	998,080
Miles run by construction and other trains,	172,707
Total train mileage,	5,565,473
Mileage of loaded freight cars, north or east,	19,488,924
Mileage of loaded freight cars, south or west,	11,445,877
Mileage of empty freight cars, north or east,	3,105,369
Mileage of empty freight cars, south or west,	8,838,360
Average number of freight cars in train,	18.81
Average number of loaded cars in train,	13.57
Average number of empty cars in train,	5.24
Average number of tons of freight in train,	141.02
Average number of tons of freight in each loaded car,	10.39
Average number of persons employed,	4,448

Rates of fare:

Average rate of fare per mile received for local tickets,	1.945 cents.
Average rate of fare per mile received for commutation tickets,	1.510 "
Average rate of fare per mile received for mileage tickets,	2 "
Average rate of fare per mile received for season tickets, . . . . .	.749 cent.
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies,	2.092 cents.

* See note under "Operating Expenses."

Rates of freight :

Average rate per ton per mile received from freight way-billed local,	2.569 cents.
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Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies,911 cent.
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Relating to passengers :

Passengers to Boston (including season),	1,736,398
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Passengers from Boston (including season),	1,716,917
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Season-ticket passengers to and from Boston,	211,100
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DESCRIPTION OF ROAD OWNED.

Main line of road { Boston to Hopewell Junction, 214.98 }	216.69 miles.
from { Wicopee to Fishkill-on-Hudson, 1.71 }	

Main line of road in Massachusetts,	52.05 "
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Main line of road in Connecticut,	134.17 "
---	----------

Main line of road in New York,	30.47 "
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Double track on main line,	109.22 "
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Same in Massachusetts,	52.05 "
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Branches owned by company, viz. :

Providence to Willimantic (single track),	58.32 "
---	---------

Cook Street, Newton, to Woonsocket (single track),	28.67 "
--	---------

East Thompson to Southbridge (single track),	17.36 "
--	---------

East Hartford to Junction of Boston & Albany Railroad,	
--	--

Springfield (single track),	27.48 "
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Melrose to West Street, Rockville (single track),	7.22 "
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Dedham Junction and Islington to Dedham (single track),	2.90 "
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Dorrance Street track, Providence (single track),62 mile.
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Freight branch, Hartford (single track),67 mile.
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Total length of branches owned by company,	143.24 miles.
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Total length of branches owned by company in Massachusetts,	49.82 "
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Total length of branches owned by company in Rhode Island,	28.05 "
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Total length of branches owned by company in Connecticut,	65.37 "
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Total road belonging to this company,	359.93 "
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Sidings and other tracks not before enumerated,	148.82 "
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Same in Massachusetts,	50.51 "
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TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	617.97 "
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Same in Massachusetts,	204.43 "
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Total length of tracks laid with steel rails,	496.39 "
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[Weights per yard, 60, 66 and 75 pounds.]

Roads and Branches belonging to Other Companies, operated by this Company under Lease or Contract, the Operations of which are included in this Return.

Norwich & Worcester, length,	66.16 miles.
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Milford & Woonsocket, length,	15.32 "
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Milford, Franklin & Providence, length,	4.65 "
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Rhode Island & Massachusetts, length,	13.60 "
---	---------

Rockville, length,	4.43 "
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Boston & Albany, length,	1.41 "
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Woonsocket & Pascoag, length,	9.50 "
---	--------

Providence & Springfield, length,	21.34 "
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Trackage right, Newburgh, Dutchess & Connecticut, Hope-	
---	--

well Junction to Wicopee Junction, length,	10.95 "
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New York, Providence & Boston, Junction New York & New	
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England to depot, Providence, length,10 mile.
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Total length of above road,	147.46 miles.
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Total length of above roads in Massachusetts,	46.02 "
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Total length of above roads in other States (specifying each) :	
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Connecticut,	52.35 "
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Rhode Island,	38.14 "
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New York,	10.95 "
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Total miles of road operated by this company,	507.39 "
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Total miles of road operated by this company in Massachusetts,	147.89 miles.
Number of stations in Massachusetts on all roads operated by this company,	76
Number of telegraph offices in same,	35
Number of stations on all roads owned by this company,	168
Same in Massachusetts,	61

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Number Leased.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving Wheel Brake.	Number Equipped with Patent Coupler.
Locomotives:				Tons.	Tons.			
Passenger,	70	11	81	54½	37	81	81	27
Freight,	82	7	89	55½	49	60	33	-
Other,	23	7	30	45	32	2	26	-
TOTAL,	175	25	200	55½	41½	143	190	27
Passenger cars,	167	17	184	32	25	184	-	184
Combination cars,	41	6	47	28	23	47	-	47
Baggage, mail and express cars,	29	6	35	26	18	35	-	35
Parlor cars,	7	-	7	33½	33	7	-	7
Dining cars,	3	-	3	33	32	3	-	3
Directors' and pay cars,	2	-	2	25	20	2	-	2
TOTAL,	249	29	278	-	-	278	-	278
Box freight cars (basis of 8 wheels),	2,222	265	2,487	13	12	164	-	789
Coal freight cars (basis of 8 wheels),	2,070	184	2,254	13	12	-	-	400
Flat freight cars (basis of 8 wheels),	469	21	490	9	8	-	-	-
Other freight cars (basis of 8 wheels),	235	186	421	5	4	-	-	-
TOTAL,	4,996	656	5,652	-	-	164	-	1,189
Cars in company's service:								
Gravel cars,	10	-	10	11	11	-	-	-
Derrick cars and tools,	16	-	16	40	25	-	-	4
Caboose cars,	76	9	85	9	7	-	-	-
TOTAL,	102	9	111	-	-	-	-	4

Number of cars in passenger equipment with 8 wheels fitted with brakes for all wheels,	277
Number of cars in passenger equipment with 12 wheels fitted with brakes for all wheels,	1

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	9	-	9	1	25
Employees,	-	2	8	42	8	44	19	218
Others,	-	-	6	13	6	13	37	39

STATEMENT OF EACH ACCIDENT IN MASSACHUSETTS.

DATE.	Cause within Control.	Employees, Passengers or Others.	Name.	Location.	Nature of Accident.
1890.					
July 8,	Yes,	Brakeman,	Wm. Prance,	Hopkinton,	Fell under cars getting on train; killed.
16,	"	Laborer,	Wm. Grant,	Boston,	Struck while on track, and injured.
29,	"	Passenger,	John McEvoy,	Blackstone,	Struck on leg by bridge, and injured.
Aug. 2,	"	Brakeman,	Henry Lyon,	Worcester,	Hand injured slightly in coupling.
2,	No,	Laborer,	James Hildley,	Springfield,	Collision on siding, and injured.
2,	No,	Laborer,	Pat. Lynch,	Springfield,	Collision on siding, and injured.
8,	Yes,	Brakeman,	Peter Glennon,	Worcester,	Slipped in getting on cars, and injured.
11,	"	Brakeman,	C. Cabana,	Worcester,	Fell from train, and slightly injured.
20,	"	Car cleaner,	M. Bawin, Sr.,	South Boston,	Struck by car, and injured.
21,	"	Brakeman,	E. Weaver,	South Boston,	Injured in coupling.
23,	"	Passenger,	E. Murphy,	Oxford,	Jumped through car window, and could not be found.
27,	"	Brakeman,	Edward Frawley,	Newton Highlands,	Hand injured in uncoupling.
30,	"	Brakeman,	A. W. Clark,	South Boston,	Hand injured in uncoupling.
Sept. 1,	"	Laborer,	Jos. Shea,	Millis,	Drove too close to track, and engine struck wagon.
3,	"	Brakeman,	John Collins,	Norwood Central,	Fell from caboose, in front of engine on other track, and killed.
15,	"	Switchman,	Amos Warren,	Franklin,	Hand injured in uncoupling.
15,	"	Brakeman,	H. E. Gleason,	Boston,	Struck while on track, and injured.
18,	"	Brakeman,	B. Foley,	Norwood Central,	Injured in coupling.
18,	"	Brakeman,	Ward Lindsey,	River Street,	Injured by striking overhead bridge.
21,	"	Brakeman,	J. Thornton,	East Douglas,	Fell from top of train, and killed.
21,	"	Brakeman,	C. Chisholm,	Dorchester,	Struck bridge, and injured, while stepping from coach to coach on lower steps.
21,	"	Brakeman,	F. Kelley,	South Boston,	Hand injured while coupling.
13,	"	Teamster,	John Mahoney,	South Boston,	Struck by cars while driving across track.
22,	"	Brakeman,	F. G. Pope,	Worcester,	Arm bruised in coupling.
24,	"	Brakeman,	Patrick Crowe,	South Boston,	Killed trying to cross track in front of train.
30,	"	Trespasser,	James Plunkett,	Dorchester,	Struck while walking on track, and injured.
30,	"	Trespasser,	Geo. Russell,	Dorchester,	Struck while trying to cross track, and injured.
4,	"	Trespasser,	John Keene,	Boston,	Struck while walking on track, and injured.
6,	"	Machineist,	James O'Neill,	South Boston,	Struck while on track, and injured.
6,	"	Not trespasser,	Wm. Knox,	Dorchester,	Struck while on track, and injured.
6,	"	Trespasser,	Patrick McCanley,	Blackstone,	Fell from train while intoxicated, and injured.
8,	"	Passenger,	Thomas Corbett,	Dorchester,	Hand injured in coupling.
14,	"	Brakeman,	H. E. Sanborn,	Milford,	Injured while stealing a ride.
15,	"	Trespasser,	Chas. Smith,	Blackstone,	Fell under train, and killed.
17,	"	Brakeman,	Wm. D. Brown,	Dedham,	Struck while on track, and killed.
17,	"	Trespasser,	Richard Guman,	Hyde Park,	Struck while on track, and injured.
27,	"	Trespasser,	Daniel Dougherty,	Franklin,	Struck while on track, and injured.

Dec.	15,	Not trespasser,	A. Livingston,	Hopkinton,	Struck team while crossing track.
"	20,	Brakeman,	John Fitzgerald,	South Boston,	Injured in coupling.
"	20,	Brakeman,	Chas. E. Kay,	Worcester,	Injured in coupling.
"	24,	Brakeman,	John Gorman,	Boston,	Fell from train, and injured.
"	24,	Conductor,	A. E. Sears,	East Douglas,	Injured in coupling.
"	26,	Conductor,	James Slevin,	South Boston,	Injured in coupling.
1891.					
Jan.	1,	Laborer,	Italian, No. 2,	Franklin,	Struck while on track, and injured.
"	1,	Brakeman,	Jos. Taylor,	South Boston,	Injured in uncoupling.
"	6,	Brakeman,	Wilmet Fredericks,	Blackstone,	Stepped from between cars onto track, and killed.
"	13,	Brakeman,	F. A. Dodge,	Dorchester,	Struck by overhead bridge, and killed.
"	26,	Brakeman,	A. S. Stewart,	Dedham,	Hand injured in coupling.
"	27,	Brakeman,	C. H. Collins,	Boston,	Struck by piece of iron from "buffer" casting, and injured.
"	28,	Passenger,	John Connelly,	Readville,	Jumped from train before it stopped, and injured.
Feb.	7,	Not trespasser,	Wm. Devine,	Dudley Street,	Fell through bridge, and injured.
"	9,	Brakeman,	James Joyce,	Milford,	Killed in attempting to board train.
March	6,	Brakeman,	G. A. Kelloz,	Franklin,	Thumb injured in coupling.
"	11,	Brakeman,	E. D. W. Clune,	Worcester,	Injured in coupling.
"	13,	Brakeman,	Peter McMan,	Franklin,	Injured in coupling.
"	16,	Not trespasser,	Joseph Miel,	Woonsocket Junction,	Walked against passing train, and injured.
"	22,	Trespasser,	J. Burke,	Hyde Park,	Struck while on track, and killed.
April	4,	Flagman,	J. D. Davey,	Blackstone,	Fell through bridge.
"	13,	Brakeman,	Wm. Meenan,	Southbridge,	Injured in coupling.
"	23,	Not trespasser,	John Thompson,	Boston,	Injured in jumping on moving train.
"	23,	Trespasser,	Moses Bruse,	Webster,	Struck while on track, and injured.
"	28,	Trespasser,	J. E. Piper,	Hyde Park,	Struck while on track, and killed.
"	30,	Conductor,	I. M. Parsons,	Dedham,	Injured in coupling.
May	12,	Brakeman,	Wm. Driscoll,	South Boston,	Injured in coupling.
"	13,	Passenger,	Wm. Connell,	River Street Station,	Fell from train, and injured.
"	20,	Engineer,	Geo. Young,	South Boston,	Intoxicated.
"	25,	Brakeman,	Geo. W. Miller,	Stock Yards,	Struck while on track, and killed.
"	25,	Brakeman,	John Ducharme,	Woonsocket Junction,	Injured in coupling.
"	29,	Brakeman,	Q. S. Rich,	Dorchester,	Struck by overhead bridge, and injured.
June	4,	Brakeman,	W. P. Reynolds,	Worcester,	Injured in coupling.
"	7,	Brakeman,	J. B. Alger,	South Boston,	Struck by piece of iron from cylinder head, and injured.
"	10,	Not trespasser,	Frank Outley,	Webster,	Struck by train at crossing, and injured.
"	15,	Trespasser,	Unknown,	West Walpole,	Struck while on track, and killed.
"	19,	Brakeman,	Henry Goslin,	Milford,	Injured in coupling.
"	22,	Passenger,	Ezra Levy,	Springfield,	Injured by collision while switching.
"	22,	Passenger,	Mrs. A. H. Henry,	Springfield,	Injured by collision while switching.
"	22,	Passenger,	Thos. Richmond,	Springfield,	Injured by collision while switching.
"	27,	Passenger,	S. Bolton,	Norfolk,	Fell from car, and injured.
"	24,	Brakeman,	M. E. Hennolly,	Woonsocket Junction,	Injured in coupling.
"	29,	Brakeman,	Wm. Moore,	Worcester,	Fell from car, and injured.
"	30,	Brakeman,	Edgar C. Lukey,	Worcester,	Fell from car, and injured.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	103
Number of crossings of highways over railroad,	37
Number of crossings of highways under railroad,	30
Number of highway bridges 18 feet above track,	10
Number of highway bridges less than 18 feet above track,	27
Height of lowest bridge above the rail,	14 ft. 1 in.
Number of crossings at which gates or flagman are maintained,	21
Number of crossings at which electric signals are maintained,	2
Number of crossings at which there are neither signals nor flagman,	80
Number of railroad crossings at grade (specifying each),	4
Old Colony Railroad at Walpole.	
Old Colony Railroad at Medfield.	
Milford, Franklin & Providence Railroad at Bellingham.	
Norwich & Worcester Railroad at Webster.	
Number of railroad crossings over other railroads (specifying each),	2
Old Colony Railroad at Readville.	
Providence & Worcester Railroad at Blackstone.	
Number of railroad crossings under other railroads (specifying each),	2
Old Colony Railroad at Boston.	
Providence, Webster & Springfield Railroad at Webster.	

New Bridges of over Ten Feet Span built within the Year on Roads operated in Massachusetts (including Those replacing Old Structures and Those built where None before existed).

Location.	To Replace.	Description.	Length of Spans and Number of Tracks.	When and by Whom Built.
Main Street, South-bridge.	Wooden lattice.	Plate girder.	1 span 88 feet, 1 track.	February, 1891. Boston B'dge W'ks.
Woonsocket Junction.	To connect main line and Woonsocket Division.	Pile and timber trestle.	151 feet, 1 track.	New York & New England Railroad Company.

Bridges on Roads operated in Massachusetts.

Total length of pile and trestle bridging,	2,428 feet.
Bridges extensively repaired during the year (specify how):	
Bridge No. 2, South Bay, two additional girder caps, 6x14 on each row of piles, and about fifty new ties.	
Bridge No. 4, South Chester Park, new ties and guard rail.	
Bridge No. 5, Cottage Street, new ties and guard rail.	
Bridge No. 17, Sprague Street, new ties and guard rail.	
Bridge No. 21, Washington Street, eight new floor timbers.	
Bridge No. 29, West of Wadsworth, new floors.	
Bridge No. 30, West of Wadsworth, new floors.	
Bridge No. 34, East of Blackstone, additional stringers and truss rods.	
Bridge No. 40, West of Blackstone, new stringers.	
Bridge No. 41, on Providence & Worcester Railroad, new floor.	

Bridge No. 1, Fort Point channel pier, new piles driven, new floors and caps. Bridge No. 28, Norwich & Worcester Division, two mile bridge, new ties and guard timbers, and floor newly riveted. Southbridge Street bridge, Worcester, rebuilt as a single- track bridge.	
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NAME AND RESIDENCE OF OFFICERS.

J. A. Bostwick, *President*, No. 22 Williams Street, New York, N. Y. Chas. Howard, *Vice-President and General Manager*, No. 180 Summer Street, Boston, Mass. D. H. Nichols, *General Superintendent*, No. 180 Summer Street, Boston, Mass. Chas. A. Prince, *General Counsel*, No. 180 Summer Street, Boston, Mass. W. H. Dudley, *Auditor*, No. 180 Summer Street, Boston, Mass. Geo. F. Randolph, *General Freight Agent*, No. 180 Summer Street, Boston, Mass. A. C. Kendall, *General Passenger Agent*, No. 180 Summer Street, Boston, Mass. Geo. B. Phippen, *Treasurer*, No. 180 Summer Street, Boston, Mass. Jas. W. Perkins, *Clerk of Corporation*, No. 180 Summer Street, Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

J. A. Bostwick, New York, N. Y. Thomas Rutter, New York, N. Y. John L. Macauley, New York, N. Y. Sidney Dillon, New York, N. Y. Henry Hentz, New York, N. Y. Alexander E. Orr, New York, N. Y. Charles A. Sinclair, Boston, Mass. Eustace C. Fitz, Boston, Mass. Charles Howard, Boston, Mass. Jonas H. French, Boston, Mass. Charles A. Prince, Boston, Mass. A. W. Nickerson, Boston, Mass. Sam'l A. Carlton, Boston, Mass. R. H. Deming, Providence, R. I. B. F. Vaughn, Providence, R. I. James L. Howard, Hartford, Conn. David S. Plume, Waterbury, Conn. George M. Landers, New Britain, Conn. Arthur Sewall, Portland, Me.

PROPER ADDRESS OF THE COMPANY.

NEW YORK & NEW ENGLAND RAILROAD COMPANY,
 No. 180 SUMMER STREET, BOSTON, MASS.

CHARLES HOWARD,
 D. S. PLUME,
 ARTHUR SEWALL,
 CHAS. A. SINCLAIR,
 JONAS H. FRENCH,
 EUSTACE C. FITZ,
 CHARLES A. PRINCE,
 R. H. DEMING,
 J. L. MACAULEY,
 HENRY HENTZ,
 G. M. LANDERS,

Directors.

GEO. B. PHIPPEN,

Treasurer.

CHARLES HOWARD,
Vice-President and General Manager.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, SS. BOSTON, Aug. 26, 1891. Then personally appeared Charles Howard, G. M. Landers, D. S. Plume, Arthur Sewall, Chas. A. Sinclair, Jonas H. French, Eustace C. Fitz, Charles A. Prince, R. H. Deming and Geo. B. Phippen, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

JAMES W. PERKINS,
Justice of the Peace.

STATE OF NEW YORK.

CITY AND COUNTY OF NEW YORK, SS. NEW YORK, Aug. 28, 1891. Then personally appeared John L. Macauley and Henry Hentz, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

JNO. A. HILLERY,
Commissioner for Massachusetts and New York.

REPORT

OF THE

NEW YORK, NEW HAVEN & HARTFORD RAILROAD
COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

INCOME ACCOUNT.

General Exhibit for the Year.

Gross earnings from operation,	\$11,323,617 15	
Less operating expenses,	7,928,901 66	
Income from operation,		\$3,394,715 49
Interest on bonds owned, viz.:		
Harlem River & Port Chester Railroad,	\$3,301 66	
New York & New England Railroad,	7,050 00	
New Haven & Northampton Company,	17,500 00	
		\$27,851 66
Dividends on stocks owned, viz.:		
New Haven & Northampton Company,	\$30,745 00	
Hartford & Connecticut Valley Railroad,	40,000 00	
Vermont Valley Railroad,	14,982 00	
Boston & New York Air Line Railroad,	5,050 00	
Connecticut & Passumpsic Railroad,	1,250 00	
Stamford & New Canaan Railroad,	2,000 00	
Stockbridge & Pittsfield Railroad,	508 73	
New York Central & Hudson River Railroad,	350 00	
New York Transfer Company,	240 00	
New York, New Haven & Hartford Railroad,	625 00	
		\$95,790 73
Miscellaneous income, less expenses:		
Rents,	114,004 15	
Interest,	44,493 68	
Income from other sources,		282,140 22
TOTAL INCOME,		3,676,855 71
Deductions from income:		
Interest on funded debt accrued during year,	\$80,000 00	
Interest and discount on interest-bearing current liabilities,	93,775 80	
Taxes,	616,922 87	
Rentals:		
Harlem River & Port Chester Railroad,	\$170,000 00	
Stamford & New Canaan Railroad,	1,000 00	

Deductions from income — <i>Concluded.</i>			
Rentals — <i>Concluded.</i>			
Naugatuck Railroad, . . .	\$206,000 00		
Boston & New York Air			
Line Railroad, . . .	146,690 00		
Shore Line Railway, . . .	100,000 00		
New Haven & Northampton			
Company, . . .	328,322 50		
Hartford & Connecticut			
Valley Railroad, . . .	32,048 00		
		\$984,060 50	
Total deductions from income, . . .			\$1,774,759 17
NET INCOME, . . .			1,902,096 54
Dividends paid (10 per cent. on common stock),* . . .			1,865,000 00
TOTAL, . . .			1,865,000 00
Surplus for year ending June 30, 1891, . . .			37,096 54
Balance Profit and Loss Account June 30, 1890 (surplus), . .			3,706,527 37
TOTAL PROFIT AND LOSS ACCOUNT (SURPLUS), . . .			3,743,623 91
Add:			
Premium on stock sold, . . .	\$113,400 00		
Excess of receipts over disbursements of			
the Union Wharf Company, . . .	4,679 12		
			118,079 12
			3,861,703 03
Deduct: Worthless accounts charged off, . . .			1,219 30
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),			3,860,483 73

EARNINGS FROM OPERATION.

ITEMS.	Total Receipts.	Deductions Account of Repayments, etc.	Actual Earnings.
Passenger:			
Passenger revenue,	\$5,826,511 05		
Less repayments:			
Tickets redeemed,		\$19,175 59	
Excess fares refunded,		27,029 90	
Total deductions,		\$46,205 49	
TOTAL PASSENGER REVENUE,			\$5,780,305 56
Mail,			245,189 51
Express,			328,105 51
Extra baggage and storage,			39,254 52
Other items:			
Special trains, etc.,			33,661 59
Drawing-room and sleeping-cars,			223,470 10
TOTAL PASSENGER EARNINGS,			\$6,649,986 79
Freight:			
Freight revenue,	\$4,600,182 87		
Less repayments:			
Overcharge to shippers,		\$23,112 36	
TOTAL FREIGHT REVENUE,			\$4,577,070 51
Other items:			
Storage, wharfage, etc.,			37,912 09
TOTAL FREIGHT EARNINGS,			\$4,614,982 60
TOTAL PASSENGER AND FREIGHT EARNINGS,			\$11,264,969 39
Other earnings from operation:			
Hoisting,			58,647 76
TOTAL GROSS EARNINGS FROM OPERATION,			\$11,323,617 15

* 5 per cent. on \$18,600,000; 5 per cent. on \$18,700,000.

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$469,162 05	\$290,103 46	\$759,265 51
Renewals of rails,	56,235 43	34,466 89	90,702 32
Renewals of ties,	112,476 62	68,937 28	181,413 90
Repairs of bridges and culverts,	117,748 58	72,168 48	189,917 06
Repairs of fences, road crossings, signs and cattle-guards,	27,507 38	16,859 36	44,366 74
Repairs of buildings,	189,770 33	130,334 27	320,104 60
Repairs of docks and wharves,	-	32,984 55	32,984 55
TOTAL,	\$972,900 39	\$645,854 29	\$1,618,754 68
Maintenance of equipment:			
Repairs and renewals of locomotives,	\$167,711 35	\$162,441 85	\$330,153 20
Repairs and renewals of passenger cars,	455,299 46	-	455,299 46
Repairs and renewals of freight cars,	-	293,801 83	293,801 83
Repairs and renewals of ferry-boats, tugs, floats and barges,	-	197,706 51	197,706 51
Shop machinery, tools, etc.,	24,407 96	14,959 71	39,367 67
Other expenses,	11,134 65	6,921 24	18,055 89
TOTAL,	\$658,553 42	\$675,831 14	\$1,334,384 56
Conducting transportation:			
Wages of engineers, firemen and roundhouse- men,	\$285,437 75	\$185,198 32	\$470,636 07
Fuel for locomotives,	363,711 65	277,778 10	641,489 75
Water supply for locomotives,	26,325 11	16,134 75	42,459 86
All other supplies for locomotives,	35,933 72	23,578 99	59,512 71
Wages of other trainmen,	379,486 64	422,010 50	801,497 14
All other train supplies,	151,289 30	10,774 65	162,063 95
Wages of switchmen, flagmen and watchmen,	89,833 39	107,249 10	197,082 49
Expense of telegraph, including train despatch- ers and operators,	32,504 27	46,120 82	78,625 09
Wages of station agents, clerks and laborers,	309,831 21	737,860 78	1,047,741 99
Station supplies,	41,583 59	19,509 41	61,093 00
Car mileage—balances,	-	137,640 77	137,640 77
Loss and damage,	6,502 62	19,574 77	26,077 39
Injuries to persons,	60,228 17	21,108 95	81,337 12
Barges, floats, tugs, ferry-boats, expenses of, including wages, fuel and supplies,	-	227,750 91	227,750 91
Other expenses,	185,583 40	71,062 24	256,645 64
TOTAL,	\$1,968,300 82	\$2,323,353 06	\$4,291,653 88
General expenses:			
Salaries of officers,	\$87,501 65	\$59,806 65	\$147,308 30
Salaries of clerks,	46,116 85	29,019 99	75,136 84
General office expenses and supplies,	7,542 79	4,622 99	12,165 78
Advertising,	15,300 10	-	15,300 10
Insurance,	693 00	3,844 32	4,537 32
Expense of stock yards and elevators,	-	738 07	738 07
Rentals not otherwise provided for,	173,704 90	29,575 52	203,280 42
Legal expenses,	102,128 73	31,961 11	134,079 84
Stationery and printing,	33,440 23	24,625 13	58,065 36
Other general expenses,	20,767 84	12,728 67	33,496 51
TOTAL,	\$487,196 09	\$196,912 45	\$684,108 54
Recapitulation of expenses:			
Maintenance of way and structures,	\$972,900 39	\$645,854 29	\$1,618,754 68
Maintenance of equipment,	658,553 42	675,831 14	1,334,384 56
Conducting transportation,	1,968,300 82	2,323,353 06	4,291,653 88
General expenses,	487,196 09	196,912 45	684,108 54
GRAND TOTAL,	\$4,086,950 72	\$3,841,950 94	\$7,928,901 66
Percentage of operating expenses to earnings,			70.02

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Grading and masonry,	\$911,257 32
Bridging,	118,646 61
Superstructure, including rails,	233,794 26
Lands, land damages and fences,	1,254,382 56
Passenger and freight stations, wood sheds and water stations,	117,324 91
Machine shops,	143 98
Engineering, agencies, salaries and other expenses during construction,	1,590 44
Purchase of other roads: Stamford & New Canaan Railroad,	99,877 46
Miscellaneous,	18,930 93
TOTAL FOR CONSTRUCTION,	\$2,755,948 47
Locomotives (number, 12),	120,600 00
Parlor and sleeping cars (number, 4), part cost,	510 16
Passenger, mail and baggage cars (number, 48), and part cost of 3,	188,712 01
Freight and other cars,	1,011 30
TOTAL FOR EQUIPMENT,	\$310,832 47
Other expenditures charged to property account:	
Heating apparatus for locomotives and cars,	77,519 96
New tugs and floats,	29,538 13
TOTAL CHARGES TO PROPERTY ACCOUNTS,	\$3,173,860 03
General Balance Sheet June 30, 1891.	
Dr.	
Cost of road,	\$20,761,004 10
Cost of equipment,	3,879,484 69
Lands,	871,026 28
TOTAL PERMANENT INVESTMENTS,	\$25,511,515 07
Cash,	\$719,774 17
Bills receivable,	300 00
Due from agents,	99,117 86
Net traffic balance from other companies,	86,338 38
Due from solvent companies and other individuals,	220,099 46
Other cash assets (stocks and bonds owned),	2,239,276 88
TOTAL CASH AND CURRENT ASSETS,	3,364,906 75
Other assets: materials and supplies,	794,190 30
TOTAL,	\$29,670,612 12
Cr.	
Capital stock,	\$18,700,000 00
Funded debt,	2,000,000 00
Advances on account of new stock,	876,505 00
Current liabilities:	
Loans and bills payable,	\$3,140,000 00
Audited vouchers and accounts,	702,368 36
Wages and salaries,	15,963 10
Net traffic balances due to other companies,	127,168 22
Dividends not called for,	3,669 00
Rentals due July 1,	45,524 00
TOTAL CURRENT LIABILITIES,	4,034,692 68

Accrued liabilities :		
Accrued rentals not yet due,	\$192,264 04	
Accrued interest not yet due,	6,666 67	
TOTAL ACCRUED LIABILITIES,		\$198,930 71
Profit and Loss balance,		3,860,483 73
TOTAL,		\$29,670,612 12

Contingent Liabilities.

PRESENT OR CURRENT LIABILITIES NOT INCLUDED IN THE BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road, viz. :		
Harlem River & Port Chester Railroad, first mortgage 7 per cent. bonds due 1903,		\$1,000,000 00
Harlem River & Port Chester Railroad, first mortgage 6 per cent. bonds due 1903,		1,000,000 00
Harlem River & Port Chester Railroad, second mortgage 4 per cent. bonds due 1911,		1,000,000 00
TOTAL (not included in balance sheet),		\$3,000,000 00

CAPITAL STOCK.

Capital stock authorized by charter,	\$50,500,000 00	
Capital stock authorized by votes of company,	50,500,000 00	
Capital stock issued (number of shares, 187,000); amount paid in,		\$18,700,000 00
Capital stock paid in on shares not issued,		876,505 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		19,576,505 00
Total number of stockholders,	3,817	
Number of stockholders in Massachusetts,	660	
Amount of stock held in Massachusetts,	\$3,238,100 00	

FUNDED DEBT.

Funded debt, as follows :		
Bonds due 1903, rate of interest 4 per cent.,		\$2,000,000 00
Interest paid on same during year,	\$80,000 00	

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic :		
Number of passengers carried earning revenue,		14,030,868
Number of passengers carried one mile,		341,370,316
Average distance carried,		24.33 miles.
Total passenger revenue,		\$5,780,035 56
Average amount received from each passenger,		41.02 cents.
Average receipts per passenger per mile,		1.69 "
Estimated cost of carrying each passenger one mile,* . .		11.97 "
Passenger earnings per mile of road,†		\$12,645 20
Passenger earnings per train mile,		\$1 73.219

* See note under "Operating Expenses."

† The total mileage operated (525.89 miles) including trackage rights is here used. This is the basis required by the Interstate Commerce Commission, though as applied to freight earnings it is incorrect, as on 12.03 miles of the mileage operated under trackage rights (that between Woodlawn Junction and Grand Central depot, New York,) no freight is moved, that part of the road being used entirely for passenger traffic.

Freight traffic:

Number of tons carried of freight earning revenue,	3,802,012
Number of tons carried one mile,	255,243,884
Average distance haul of one ton,	67.1 miles.
Total freight revenue,	\$4,577,070 51
Average amount received for each ton of freight,	\$1 20
Average receipts per ton per mile,	1.793 cents.
Estimated cost of carrying one ton one mile,*	1.505 cents.
Freight earnings per mile of road,†	\$8,775 56
Freight earnings per train mile,	\$1 89,064

Train mileage:

Miles run by passenger trains,	3,806,975
Miles run by freight trains,	2,344,706
Miles run by mixed trains,	128,344
Total mileage trains earning revenue,	6,280,025
Miles run by switching trains,	1,012,369
Miles run by construction and other trains,	512,684
Total train mileage,	7,805,078
Mileage of loaded freight cars, north or east,	16,995,802
Mileage of loaded freight cars, south or west,	13,133,119
Mileage of empty freight cars, north or east,	1,931,341
Mileage of empty freight cars, south or west,	6,566,560
Average number of freight cars in train,	27.7
Average number of loaded cars in train,	20.8
Average number of empty cars in train,	6.9
Average number of tons of freight in train,	104
Average number of tons of freight in each loaded car,	5
Average number of persons employed,	7,448

Rates of fare:

Average rate of fare per mile received for local tickets,	1.59 cents.
Average rate of fare per mile received for commutation tickets, . . . . .	.47 cent.
Average rate of fare per mile received for mileage tickets,	2 cents.
Average rate of fare per mile received for season tickets, . . . . .	.47 cent.
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies,	2 cents.

Rates of freight:

Average rate per ton per mile received from freight way-billed local,	2.76 "
Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies,	1.50 "

DESCRIPTION OF ROAD OWNED.

Main line of road from Woodlawn Junction, N. Y., to Springfield, Mass.,	122.44 miles.
Main line of road in Massachusetts,	5.95 "
Main line of road in Connecticut,	102.45 "
Main line of road in New York,	14.04 "
Double track on main line,	122.44 "
Same in Massachusetts,	5.95 "
Third track on main line,	9.25 "
Fourth track on main line,	9.25 "
Branches owned by company, viz.:	
Berlin to New Britain (single track),	3.18 "
Berlin to Middletown (single track),	9.70 "
Freight branch, Hartford (single track), . . . . .	.84 mile.
Windsor Locks to Snfield (single track),	4.32 miles.
Shore Line Junction to Belle Dock, New Haven (double track),	1 mile.
Stamford to New Canaan (single track),	7.66 miles.

Total length of branches owned by company,	26.70 miles.
Total length of branches owned by company in Connecticut,	26.70 "
Double track on branches,	1 mile.
Total road belonging to this company,	149.14 miles.
Sidings and other tracks not before enumerated,	109.67 "
Same in Massachusetts,	6.53 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	400.75 "
Same in Massachusetts,	18.43 "
Total length of tracks laid with steel rails,	340.83 "
[Weights per yard, 60 to 73½ pounds; sidings, weights per yard, 50 to 60 pounds.]	

Roads and Branches belonging to Other Companies operated by this Company under Lease or Contract, the Operations of which are included in this Return.

Shore Line Railway, length,	48.53 "
Boston & New York Air Line Railroad, length,	51.50 "
Hartford & Connecticut Valley Railroad, length,	46.20 "
New Haven & Northampton Company, length,	94.64 "
New Hartford Branch, length,	14.09 "
Williamsburgh Branch, length,	7.51 "
Turner's Falls Branch, length,	10.07 "
Harlem River & Port Chester Railroad, length,	11.50 "
Colchester Railway, length,	3.59 "
Watertown & Waterbury Railroad, length,	4.44 "
Naugatuck Railroad, length,	56.55 "
Holyoke & Westfield Railroad, length,	10.32 "
Total length of above roads,	358.94 "
Total length of above roads in Massachusetts,	71.28 "
Total length of above roads in other States (specifying each):	
Connecticut,	276.16 "
New York,	11.50 "
Total miles of road operated by this company,	508.08 "
Total miles of road operated by this company in Massachusetts,	77.23 "
Number of stations in Massachusetts on all roads operated by this company,	23
Number of telegraph offices in same,	14
Number of stations on all roads owned by this company,	62
Same in Massachusetts,	3

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Number Leased.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving-Wheel Brake.	Number Equipped with Patent Coupler.
Locomotives:				Lbs.	Lbs.			
Passenger,	92	28	120	112,590	70,680	120	71	41
Freight,	51	20	71	112,900	78,584	70	17	-
Other,	24	9	33	102,500	59,546	-	17	-
TOTAL,	167	57	224	-	-	190	105	41
Passenger cars,	366	65	431	58,000	53,000	431	-	415
Combination cars,	36	16	52	58,000	50,000	52	-	43
Baggage, mail and express cars,	96	23	119	50,000	44,000	119	-	119

DESCRIPTION OF EQUIPMENT—Concluded.

	Number Owned.	Number Leased.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving Wheel Brake.	Number Equipped with Patent Coupler.
Parlor cars,	36	-	36	66,000	55,000	36	-	36
Sleeping cars,	10	-	10	78,000	66,000	10	-	10
Directors' and pay cars, . .	3	-	3	50,000	47,500	3	-	3
TOTAL,	547	104	651	-	-	651	-	651
Box freight cars (basis of 8 wheels),	1,429	512	1,941	31,000	-	128	-	125
Stock freight cars (basis of 8 wheels),	3	1	4	22,000	22,000	-	-	-
Coal freight cars (basis of 8 wheels),	591	643	1,234	25,000	20,000	-	-	10
Flat freight cars (basis of 8 wheels),	584	105	689	20,000	17,500	-	-	25
TOTAL,	2,607	1,261	3,868	-	-	128	-	160
Cars in company's service :								
Gravel cars,	286	120	406	9,500	9,500	-	-	-
Derrick cars,	6	5	11	-	-	-	-	-
Caboose cars,	64	15	79	22,000	20,000	-	-	-
Other road cars,	28	6	34	-	-	14	-	14
TOTAL,	384	146	530	-	-	14	-	14

Number of cars in passenger equipment with 8 wheels fitted with brakes for all wheels, *All.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	-	-	-	3	29
Employees,	1	14	-	3	1	17	19	130
Others, .	-	-	3	5	3	5	60	41

STATEMENT OF EACH ACCIDENT IN MASSACHUSETTS.

Hartford Division.

July 5, 1890. — William Sullivan, a boy about fourteen, supposed to have been killed by a train near Howard Street crossing, Springfield. His remains were found on track by switch crew about 1 A.M. Blood-marks were found on brake of baggage-car train No. 74.

July 29. — John H. Coffey, brakeman in Springfield yard, was thrown from a car to the ground, on account of a defective nut or brake-shaft allowing the brake wheel to slip off while he was applying brake: injured about the back.

* In addition to the above, this company owns 3-10 of 22 drawing-room cars and 10 sleepers in Wagner Shore Line, and 124-232 of 2 postal, 19 coaches, 11 baggage and 9 smokers in Boston & New York Shore Line Express. There are also 2 buffet cars owned by the Wagner Shore Line and Boston & New York Shore Line.

July 30. — Frank W. Butterfield was thrown from a load of hay on farm crossing, about a half mile north of State line, by engine on train No. 46. Bruised about body; complained of his back, and seemed to suffer internal injuries. Butterfield, with pair of horses and load of hay, was on his way home; stopped on west side of tracks for freight train to pass south. Soon as freight passed started up, drove upon the tracks, and was struck by train No. 46.

September 30. — John Fitzgibbons, brakeman in yard at Springfield, fell from ladder of car to ground; received injuries to back and side.

October 17. — L. Giroux, brakeman in yard at Springfield, had wrist sprained by breaking of brake-dog on passenger car.

November 15. — L. Giroux, brakeman in yard at Springfield, had his arm caught between dead-woods of cars. Flesh cut and bruised; no bones broken.

February 17, 1891. — James Falvey, brakeman in yard at Springfield, had hand injured coupling cars.

April 15. — John Fitzgibbons, brakeman, caught his shoe between rail and guard rail at Springfield while coupling cars; was pushed over, spraining foot.

April 16. — William Carroll, brakeman on train No. 217, fell under car at Springfield. One leg went under wheels, crushing ankle, rendering amputation necessary. He was going down the ladder of car, and missed his footing.

May 11. — L. Finch, conductor, crossing tracks in yard at Springfield, was knocked down by switch engine. One rib broken and head cut.

Northampton Division.

Aug. 11, 1890. — Osco Bills injured while climbing on freight cars Northampton yard while switching.

October 3. — William Cooley, flagman, Fitchburg Railroad, struck by train No. 627 one mile west of Conway Junction.

October 24. — E. Brown, brakeman, foot crushed at Westfield by engine while switching.

November 13. — John Shine, laborer on work train, injured by plank slipping on cars while switching at Northampton.

November 13. — A. H. Pratt, freight conductor, caught between cars while coupling cars at Southampton. Died from injuries received.

December 25. — A. W. Pebbles, freight brakeman, hand crushed while coupling cars, Westfield yard.

Jan. 25, 1891. — C. Ryan, J. Donahue, C. Allen, freight brakemen, slightly injured at Westfield, caused by caboose being thrown back on to train.

February 7. — M. Myres, yard brakeman, arm injured while coupling cars, Northampton yard.

February 7. Jas. Jackson, freight brakeman, caught between cars while coupling at Westfield yard; slightly injured.

February 25. Miss Bessie Sullivan struck by train No. 602 while walking on track at Northampton.

March 30. — J. B. Jackson, freight brakeman, head cut by striking against rail in Westfield yard; jumped from rear of train No. 610.

May 23. — J. J. Pomeroy of Southampton killed while crossing South Street crossing, Northampton; train No. 620.

June 18. — James Griffin struck by switch engine at Northampton while walking on track; died from injuries received.

June 22. — J. Rafsl injured by jumping from train at Turner's Falls.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	9
Number of crossings of highways under railroad,	3
Number of crossings at which gates or flagman are maintained,	3
Number of crossings at which there are neither signals nor flagman,	6

NAME AND RESIDENCE OF OFFICERS.

Charles P. Clark, *President*, New Haven, Conn. E. M. Reed, *Vice-President*, New Haven, Conn. Lucius Tuttle, *General Manager*, New Haven, Conn. H. M. Kochersperger, *Comptroller*, New Haven, Conn. N. A. Willcox, *General Freight Agent*, New Haven, Conn. C. T. Hempstead, *General Passenger Agent*, New Haven, Conn. Wm. L. Squire, *Treasurer*, New Haven, Conn. Wm. D. Bishop, Jr., *Clerk of Corporation*, Bridgeport, Conn.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

George N. Miller, New York, N. Y. Wilson G. Hunt, New York, N. Y. E. H. Trowbridge, New Haven, Conn. William D. Bishop, Bridgeport, Conn. Nathaniel Wheeler, Bridgeport, Conn. Henry C. Robinson, Hartford, Conn. Edward M. Reed, New Haven, Conn. Charles P. Clark, New Haven, Conn. Joseph Park, New York, N. Y. Chauncey M. Depew, New York, N. Y. Henry S. Lee, Springfield, Mass. William Rockefeller, New York, N. Y. Leverett Brainard, Hartford, Conn.

PROPER ADDRESS OF THE COMPANY.

NEW YORK, NEW HAVEN & HARTFORD RAILROAD COMPANY,
NEW HAVEN, CONN.

CHARLES P. CLARK,
JOSEPH PARK,
E. M. REED,
E. H. TROWBRIDGE,
HENRY S. LEE,
N. WHEELER,
HENRY C. ROBINSON,
LEVERETT BRAINARD,
WILSON G. HUNT,

Directors.

WM. L. SQUIRE,

Treasurer.

COMMONWEALTH OF NEW YORK.

CITY AND COUNTY OF NEW YORK, ss. Sept. 12, 1891. Then personally appeared Charles P. Clark, Joseph Park, E. M. Reed, E. H. Trowbridge, Henry S. Lee, Nathaniel Wheeler, Henry C. Robinson, Leverett Brainard and Wilson G. Hunt, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FRANK E. HALL,

Notary Public.

STATE OF CONNECTICUT.

COUNTY OF NEW HAVEN, ss. Subscribed and sworn to before me by William L. Squire, Treasurer, this fourteenth day of September, 1891.

A. S. MAY,

Notary Public.

REPORT

OF THE

NORTH BROOKFIELD RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Albany Railroad Company.]

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Income from lease of road,	\$3,000 00	
Miscellaneous income, less expense:		
Rent of hall,	125 00	
Interest on deposit,	7 46	
TOTAL INCOME,		\$3,132 46
Taxes,	216 86	
Sundries,	3 00	
TOTAL DEDUCTIONS,		219 86
NET INCOME,		2,912 60
Dividends declared ($2\frac{1}{2}$ per cent.),		2,500 00
Surplus for year ending June 30, 1891,		412 60
Balance Profit and Loss Account June 30, 1890 (surplus),		5,699 38
TOTAL PROFIT AND LOSS ACCOUNT (SURPLUS),		6,111 98
Deduct amount charged off from construction account,		5,531 79
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		580 19

General Balance Sheet June 30, 1891.		
Dr.		
Cost of road,	\$100,000 00	
Cash,	580 19	
TOTAL,		\$100,580 19
Cr.		
Capital stock,		\$100,000 00
Profit and Loss balance,		580 19
TOTAL,		\$100,580 19

CAPITAL STOCK.

Capital stock authorized by charter, . . .	\$100,000 00	
Capital stock authorized by votes of company, . . .	100,000 00	
Capital stock issued (number of shares, 1,000); amount paid in, . . .		\$100,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY, . . .		100,000 00
Total number of stockholders, . . .	49	
Number of stockholders in Massachusetts, . . .	48	
Amount of stock held in Massachusetts, . . .	\$99,900 00	

DESCRIPTION OF ROAD OWNED.

Main line of road from North Brookfield to East Brookfield, . . .	4.16 miles.
Main line of road in Massachusetts, . . .	4.16 "
Total road belonging to this company, . . .	4.16 "
Sidings and other tracks not before enumerated, . . .	.49 mile.
Same in Massachusetts, . . .	.49 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK, . . .	4.65 miles.
Same in Massachusetts, . . .	4.65 "
Total length of tracks laid with steel rails, . . .	4.16 "

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade, . . .	10
Number of crossings at which there are neither signals nor flagman, . . .	10

NAME AND RESIDENCE OF OFFICERS.

Bonum Nye, *President*, North Brookfield, Mass. Alden Batcheller, *Vice-President*, North Brookfield, Mass. John B. Dewing, *Treasurer*, North Brookfield, Mass. Theodore C. Bates, *Clerk of the Corporation*, North Brookfield, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Bonum Nye, Alden Batcheller, Theodore C. Bates, John B. Dewing, William H. Montague, James Miller and William F. Fullam, all of North Brookfield, Mass.

PROPER ADDRESS OF THE COMPANY.

NORTH BROOKFIELD RAILROAD COMPANY,

NORTH BROOKFIELD, MASS.

BONUM NYE,
ALDEN BATCHELLER,
JOHN B. DEWING,
W. H. MONTAGUE,
JAMES MILLER,

Directors.

JOHN B. DEWING,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER, ss. Sept. 14, 1891. Then personally appeared Bonum Nye, Alden Batcheller, John B. Dewing, William H. Montague and James Miller, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

GEO. R. HAMANT,
Justice of the Peace.

REPORT

OF THE

NORWICH & WORCESTER RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the New York & New England Railroad Company.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$233,624 00	
Miscellaneous income, less expense,	3,053 50	
	<hr/>	
TOTAL INCOME,		\$236,677 50
Salaries and maintenance of organization,	\$481 50	
Interest on funded debt accrued,	24,000 00	
	<hr/>	
TOTAL DEDUCTIONS,		24,481 50
NET INCOME,		212,196 00
Dividends declared (8 per cent.) on 26,203 shares,		209,624 00
Surplus for year ending June 30, 1891,		2,572 00
Balance Profit and Loss Account June 30, 1890 (surplus),		781,587 94
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		784,159 94

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

Bridging (Franklin Street bridge),	\$257 10
Passenger and freight stations, woodsheds and water stations (Union Station, Norwich),	2,500 00
Engine houses, car sheds and turn tables at Norwich,	6,108 12
	<hr/>
TOTAL FOR CONSTRUCTION,	\$8,865 22
Property sold (or reduced in valuation on the books) and credit property accounts during the year:	
Settlement with Providence & Worcester Railroad Company,	\$16,291 50
Total credits to property accounts,	16,291 50
	<hr/>
NET REDUCTION OF PROPERTY ACCOUNT FOR THE YEAR,	\$7,426 28

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$3,601,315 21
Cost of equipment,	179,750 67
Stock of Norwich & New York Transportation Company,	270,000 00
Lands in Massachusetts,	3,107 08
	<hr/>
TOTAL PERMANENT INVESTMENTS,	\$4,054,172 96

Cash,	\$118,243 36	
Due from solvent companies and other individuals,	19,468 67	
Other cash assets,	600 00	
TOTAL CASH AND CURRENT ASSETS,		138,312 03
Other assets:		
Materials and supplies,		42,478 62
TOTAL,		\$4,234,963 61
<hr/>		
	Cr.	
Capital stock: { Common,	\$6,600 00	
{ Preferred,	2,620,300 00	
TOTAL CAPITAL STOCK,		\$2,626,900 00
Funded debt,		400,000 00
Current liabilities:		
Loans and bills payable,	\$290,000 00	
Dividends not called for,	3,023 00	
Matured interest coupons unpaid (including coupons due July 1),	600 00	
Rentals due July 1,	122,280 67	
Accrued interest,	8,000 00	
TOTAL CURRENT LIABILITIES,		423,903 67
Profit and Loss balance,		784,159 94
TOTAL,		\$4,234,963 61

CAPITAL STOCK.

Capital stock authorized by charter,	\$3,825,000 00	
Capital stock authorized by votes of company,	3,825,000 00	
Capital stock issued (number of shares, 26,269) ; amount paid in,		\$2,626,900 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		2,626,900 00
Total number of stockholders,	804	
Number of stockholders in Massachusetts,	639	
Amount of stock held in Massachusetts,	\$2,016,300 00	

FUNDED DEBT.

Funded debt, as follows:		
First mortgage bonds due 1897, rate of interest 6 per cent.,*		\$400,000 00
Interest paid on same during year,	\$24,000 00	

DESCRIPTION OF ROAD OWNED.

Main line of road from Allyn's Point to Worcester, including New London Northern connection at Norwich,	66.16 miles.
Main line of road in Massachusetts,	18.24 "
Main line of road in Connecticut,	47.92 "
Total road belonging to this company,	66.16 "
Sidings and other tracks not before enumerated,	21.84 "
Same in Massachusetts,	7.60 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	88
Same in Massachusetts,	25.84 "
Total length of track laid with steel rails,	60.75 "
[Weight per yard, 60 pounds.]	

* The bonds are secured by a mortgage upon the road in Connecticut.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	29
Number of crossings of highways over railroad,	2
Number of crossings of highways under railroad,	5
Number of highway bridges 18 feet above track,	2
Height of lowest bridge above the rail,	18
Number of crossings at which gates or flagman are maintained,	7
Number of crossings at which there are neither signals nor flagman,	22
Number of railroad crossings at grade (specifying each), .	2
New York & New England Railroad at Webster.	
Boston & Albany Railroad at South Worcester.	
Number of railroad crossings under other railroads (specify- ing each),	1
Webster Branch of Boston & Albany Railroad at North Webster.	

NAME AND RESIDENCE OF OFFICERS.

George H. Ball, *President*, No. 40 State Street, Boston, Mass. P. St. M. Andrews, *Managing Agent*, Norwich, Conn. M. M. Whittemore, *Treasurer and Clerk of Corporation*, Norwich, Conn.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Edward L. Davis, Worcester, Mass. George H. Ball, Boston, Mass. W. Bayard Cutting, New York, N. Y. Francis H. Dewey, Worcester, Mass. Thos. B. Eaton, Worcester, Mass. Jeremiah Halsey, Norwich, Conn. Josiah H. Clarke, Worcester, Mass. A. George Bullock, Worcester, Mass. William A. Slater, Norwich, Conn.

PROPER ADDRESS OF THE COMPANY.

NORWICH & WORCESTER RAILROAD COMPANY,
NORWICH, CONN.

GEO. H. BALL,
THOS. B. EATON,
JOSIAH H. CLARKE,
EDWARD L. DAVIS,
FRANCIS H. DEWEY,
Directors.
M. M. WHITTEMORE,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER, ss. Aug. 25, 1891. Then personally appeared Edward L. Davis and Francis H. Dewey, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FRANK L. DEAN,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Aug. 26, 1891. Personally appeared before me, on the tenth day of said August, George H. Ball and M. M. Whittemore; on the fifteenth day of said August, Thomas B. Eaton; and, on the nineteenth day of said August, Josiah H. Clarke, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

Witness my hand and notarial seal,

ROBERT LEVI,
Notary Public.

REPORT

OF THE

OLD COLONY RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Gross earnings from operation,	\$8,196,694 98	
Less operating expenses,	6,138,575 83	
Income from operation,		\$2,058,119 15
Interest on bonds owned:		
Fall River, Warren & Providence Railroad Company,		13,758 06
Dividends on stock owned:		
Old Colony Steamboat Company,	\$193,460 00	
Union Freight Railroad Company,	10,045 00	
New Bedford, Martha's Vineyard & Nantucket Steamboat Company,	2,800 00	
		206,305 00
Miscellaneous income, less expense:		
Dividends on Providence, Warren & Bristol Railroad stock held under lease,	\$8,946 00	
Dividends on Union Freight Railroad stock held under lease,	10,045 00	
Premium on stock sold,	123,625 00	
Premium on bonds sold,	4,000 00	
Rent of buildings, tenements, etc.,	107,389 77	
Sale of gravel,	11,426 87	
South Boston, Somerset, and India Point wharves, etc.,	60,940 54	
		326,373 18
TOTAL INCOME,		2,604,555 39
Deductions from income:		
Interest on funded debt accrued during year,	\$629,625 00	
Interest and discount on interest-bearing current liabilities,	66,588 68	
Taxes,	455,374 22	
Rentals:		
Nantasket Beach R.R.,	\$6,250 00	
Chatham Railroad,	2,940 38	
Boston & Providence R.R.,	528,360 30	
Attleborough Branch R.R.,	9,219 00	
Fall River Railroad,	16,604 18	
		563,373 86
Total deductions from income,		1,714,961 76
NET INCOME,		889,593 63
Dividends declared (7 per cent.),		872,690 00
Surplus for year ending June 30, 1891,		16,903 63
Balance Profit and Loss Account June 30, 1890 (surplus),		715,984 55
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		732,888 18

EARNINGS FROM OPERATION.

ITEMS.	Total Receipts.	Deductions Account of Repayments, etc.	Actual Earnings.
Passenger :			
Passenger revenue,	\$4,836,519 30		
Less repayments :			
Tickets redeemed,		\$4,564 38	
Excess fares refunded,		30,927 38	
Total deductions,		\$35,491 76	
TOTAL PASSENGER REVENUE,			\$4,801,027 54
Mail,			78,955 88
Express,			225,131 00
Extra baggage and storage,			32,601 85
TOTAL PASSENGER EARNINGS,			\$5,137,716 27
Freight :			
Freight revenue,	\$3,043,312 70		
Less repayments :			
Overcharge to shippers,		\$18,533 89	
Total deductions,		\$18,533 89	
TOTAL FREIGHT EARNINGS,			3,024,778 81
TOTAL PASSENGER AND FREIGHT EARNINGS,			\$8,162,495 08
Rents from tracks, yards and terminals,			34,199 90
TOTAL GROSS EARNINGS FROM OPERATION,			\$8,196,694 98

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures :			
Repairs of roadway,	\$440,033 04	\$181,815 81	\$621,848 85
Renewals of rails,	32,792 97	13,549 62	46,342 59
Renewals of ties,	82,968 97	34,281 68	117,250 65
Repairs of bridges and culverts,	38,586 81	15,943 53	54,530 34
Repairs of fences, road crossings, signs and cattle guards,	53,696 34	22,186 61	75,882 95
Repairs of buildings,	230,367 58	85,891 04	316,258 62
Repairs of docks and wharves,	4,959 23	2,049 08	7,008 31
Repairs of telegraph,	29,512 67	12,194 24	41,706 91
TOTAL,	\$912,917 61	\$367,911 61	\$1,280,829 22
Maintenance of equipment :			
Repairs and renewals of locomotives,	\$162,930 60	\$75,206 88	\$238,137 48
Repairs and renewals of passenger cars,	308,817 17	-	308,817 17
Repairs and renewals of freight cars,	-	214,541 79	214,541 79
Shop machinery, tools, etc.,	19,933 36	8,236 20	28,169 56
TOTAL,	\$491,681 13	\$297,984 87	\$789,666 00
Conducting transportation :			
Wages of enginemen, firemen and roundhouse-men,	\$279,493 40	\$184,128 45	\$463,621 85
Fuel for locomotives,	387,090 65	249,007 46	636,098 11
Water supply for locomotives,	31,848 85	13,159 52	45,008 37
All other supplies for locomotives,	23,222 22	14,620 94	37,843 16
Wages of other trainmen,	356,524 42	302,168 41	658,692 83
All other train supplies,	79,936 98	10,437 02	90,374 00
Wages of switchmen, flagmen and watchmen,	236,569 02	97,749 99	334,319 01
Expense of telegraph, including train dispatchers and operators,	29,767 75	12,299 67	42,067 42

* See foot-note, page 211.

OPERATING EXPENSES—Concluded.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
<i>Conducting transportation—Concluded.</i>			
Wages of station agents, clerks and laborers,	\$240,728 82	\$406,382 29	\$647,111 11
Station supplies,	76,366 75	24,697 51	101,064 26
Car mileage—balances,	6,625 83	51,084 63	57,710 46
Loss and damage,	3,241 21	12,920 42	16,161 63
Injuries to persons,	622,028 75	37,932 25	659,961 00
TOTAL,	\$2,373,444 65	\$1,416,588 56	\$3,790,033 21
<i>General expenses:</i>			
Salaries of officers,	\$25,297 07	\$10,452 44	\$35,749 51
Salaries of clerks,	54,206 57	22,397 50	76,604 07
General office expenses and supplies,	7,904 91	3,266 21	11,171 12
Agencies, including salaries and rent,	3,130 21	1,293 36	4,423 57
Advertising,	30,617 98	12,650 98	43,268 96
Insurance,	9,882 74	4,083 43	13,966 17
Rents for tracks, yards and terminals,	4,241 43	1,752 65	5,994 08
Rentals not otherwise provided for,	1,410 99	583 01	1,994 00
Legal expenses,	12,448 34	5,143 50	17,591 84
Stationery and printing,	36,483 32	19,364 58	55,847 90
Other general expenses,	8,092 47	3,345 71	11,436 18
TOTAL,	\$193,716 03	\$84,531 37	\$278,047 40
<i>Recapitulation of expenses:</i>			
Maintenance of way and structures,	\$912,917 61	\$367,911 61	\$1,280,829 22
Maintenance of equipment,	491,681 13	297,984 87	789,666 00
Conducting transportation,	2,373,444 65	1,416,588 56	3,790,033 21
General expenses,	193,716 03	84,531 37	278,047 40
GRAND TOTAL,	\$3,971,759 42	\$2,166,816 41	\$6,138,575 83
Percentage of operating expenses to earnings, . . . . .	. . . . .	. . . . .	74.89

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

Grading and masonry,	\$210,061 15	
Bridging,	40,883 60	
Superstructure, including rails,	33,934 36	
Land, land damages and fences,	408,591 10	
Passenger and freight stations, woodsheds and water stations,	75,221 63	
Engine houses, car sheds and turn-tables,	20,682 57	
Engineering, agencies, salaries and other expenses during construction,	14,376 44	
TOTAL FOR CONSTRUCTION,		\$803,750 85
Locomotives (number, 3),	\$24,750 00	
Parlor and sleeping-cars (8 per cent. of 4 drawing-room cars),	4,237 50	
Passenger, mail and baggage cars (number, 10),	59,667 80	
TOTAL FOR EQUIPMENT,		88,655 30
<i>Other expenditures charged to property account:</i>		
Boston & Providence lease and improvement account,		297,650 33
Providence terminal improvement account,		59,585 13
TOTAL CHARGES TO PROPERTY ACCOUNTS,		\$1,249,641 61

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

Property sold (or reduced in valuation on the books) and credited property accounts during the year:		
Sale of land and buildings,	\$2,572 75	
Charged to expense from Boston & Providence lease account,	13,000 00	
Total credits to property accounts,		\$15,572 75
NET ADDITION TO PROPERTY ACCOUNT FOR THE YEAR,		\$1,234,068 86

General Balance Sheet June 30, 1891.

DR.		
Cost of road,	\$20,627,736 73	
Cost of equipment,	2,333,367 53	
Bonds and stock of Fall River, Warren & Providence Railroad Company,	348,655 43	
Stock of Sea View Hotel and Wharf Company,	7,270 00	
Stock of Oak Bluffs Land and Wharf Company,	100 00	
Stock of Old Colony Steamboat Company,	967,300 00	
Stock of New Bedford, Martha's Vineyard & Nantucket Steamboat Company,	15,340 83	
Stock of Union Freight Railroad Company,	79,014 42	
Stock of Lowell & Framingham Railroad Company,	10,529 69	
Stock of Fall River Railroad Company,	5,967 00	
Lands in Massachusetts,	457,085 44	
Lands in Rhode Island,	40,100 00	
Providence Terminal Improvements,	59,585 13	
TOTAL PERMANENT INVESTMENTS,		\$24,952,052 20
Cash,	\$638,347 38	
Bills receivable,	123,935 02	
Due from agents,	269,190 70	
Due from solvent companies and other individuals,	300,921 55	
TOTAL CASH AND CURRENT ASSETS,		1,332,394 65
Other assets:		
Materials and supplies,	\$592,410 75	
Boston & Providence Railroad lease and improvement account,	1,555,400 33	
TOTAL OTHER ASSETS,		2,147,811 08
TOTAL,		\$28,432,257 93
CR.		
Capital stock:		
Common,	\$12,567,100 00	
Stock liability,	9,425 00	
TOTAL CAPITAL STOCK,		\$12,576,525 00
Funded debt,		11,957,400 00
Current liabilities:		
Loans and bills payable,	\$1,562,561 10	
Audited vouchers and accounts,	314,130 42	
Wages and salaries,	313,699 37	
Net traffic balances due to other companies,	315,829 45	
Dividends not called for,	469,140 91	

Current liabilities — *Concluded.*

Matured interest coupons unpaid (including coupons due July 1),	\$66,698 50	
Rentals due July 1,	3,052 50	
TOTAL CURRENT LIABILITIES,		\$3,045,112 25
Accrued liabilities: accrued interest not yet due,		120,332 50
Profit and Loss balance,		732,888 18
TOTAL,		\$28,432,257 93

CAPITAL STOCK.

Capital stock authorized by charter,	\$15,000,000 00	
Capital stock authorized by votes of company,	15,000,000 00	
Capital stock issued (number of shares, 125,671); amount paid in,		\$12,567,100 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		12,567,100 00
Total number of stockholders,	6,171	
Number of stockholders in Massachusetts,	5,733	
Amount of stock held in Massachusetts,	\$11,808,700 00	

FUNDED DEBT.

Funded debt, as follows:

New Bedford & Taunton Railroad mortgage bonds due July 1, 1881, rate of interest 6 per cent.,	\$1,000 00
Fitchburg & Worcester Railroad mortgage bonds due Oct. 1, 1881, rate of interest 7 per cent.,	400 00
Agricultural Branch Railroad mortgage bonds due July 1, 1884, rate of interest 6 per cent.,	4,000 00
Old Colony Railroad bonds due March 1, 1894, rate of interest 7 per cent.,	1,692,000 00
Interest paid on same during year,	\$118,650 00
New Bedford Railroad mortgage bonds due July 1, 1894, rate of interest 7 per cent.,	400,000 00
Interest paid on same during year,	\$28,000 00
Old Colony Railroad bonds due June 1, 1895, rate of interest 6 per cent.,	500,000 00
Interest paid on same during year,	\$29,970 00
Old Colony Railroad bonds due Sept. 1, 1896, rate of interest 6 per cent.,	1,100,000 00
Interest paid on same during year,	\$65,880 00
Old Colony Railroad bonds due Aug. 1, 1897, rate of interest 6 per cent.,	2,000,000 00
Interest paid on same during year,	\$119,700 00
Boston, Clinton, Fitchburg & New Bedford Railroad mortgage bonds due Jan. 1, 1910, rate of interest 5 per cent.,	1,912,000 00
Interest paid on same during year,	\$95,700 00
Old Colony Railroad bonds due April 1, 1904, rate of interest 4½ per cent.,	498,000 00
Interest paid on same during year,	\$22,387 50
Old Colony Railroad bonds due July 1, 1904, rate of interest 4 per cent.,	750,000 00
Interest paid on same during year,	\$30,000 00
Old Colony Railroad bonds due Jan. 1, 1938, rate of interest 4 per cent.,	2,900,000 00
Interest paid on same during year,	\$100,000 00
Old Colony Railroad bonds due Dec. 1, 1897, rate of interest 4½ per cent.,	200,000 00
Interest paid on same during year,	\$9,000 00
TOTAL AMOUNT OF FUNDED DEBT,	\$11,957,400 00

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic :

Number of passengers carried earning revenue,	22,395,487
Number of passengers carried one mile,	263,581,669
Average distance carried,	11.77 miles.
Total passenger revenue,	\$4,801,027 54
Average amount received from each passenger,	21.438 cents.
Average receipts per passenger per mile,	1.821 "
Estimated cost of carrying each passenger one mile,*	1.507 "
Passenger earnings per mile of road,	\$9,027,305
Passenger earnings per train mile,	\$1 42.36

Freight traffic :

Number of tons carried of freight earning revenue,	3,455,500
Number of tons carried one mile,	114,945,965
Average distance haul of one ton,	33.25 miles.
Total freight revenue,	\$3,024,778 81
Average amount received for each ton of freight,	87.535 cents.
Average receipts per ton per mile,	2.631 "
Estimated cost of carrying one ton one mile,*	1.885 "
Freight earnings per mile of road,	\$5,314 92
Freight earnings per train mile,	\$2 02.770

Train mileage :

Miles run by passenger trains,	3,601,240
Miles run by freight trains,	1,464,409
Miles run by mixed trains,	36,454
Total mileage trains earning revenue,	5,102,103
Miles run by switching trains,	1,040,780
Miles run by construction and other trains,	267,659
Total train mileage,	6,410,542
Mileage of loaded freight cars,	26,851,500
Mileage of empty freight cars,	13,425,750
Average number of freight cars in train,	23
Average number of loaded cars in train,	18
Average number of empty cars in train,	5
Average number of tons of freight in train,	77.06
Average number of tons of freight in each loaded car,	4.28
Average number of persons employed,	6,027

Rates of fare :

Average rate of fare per mile received for local and com- mutation tickets,	1.93 cents.
Average rate of fare per mile received for mileage tickets,	2 cents.
Average rate of fare per mile received for season tickets, . . . . .	.79 cent.
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transpor- tation companies,	2.1 cents.

Rates of freight :

Average rate per ton per mile received from freight way- billed local,	3.4 "
Average rate per ton per mile received from freight way- billed jointly with other railroads and transportation companies,	1.8 "

Relating to passengers :

Passengers to Boston (including season),	6,470,706
Passengers from Boston (including season),	6,553,080
Season-ticket passengers to and from Boston,	1,115,836

DESCRIPTION OF ROAD OWNED.

Main line of road from Boston to Plymouth, Provincetown, New Bedford and Newport, and from Taunton to Fitchburg, and Framingham to Lowell,	368.89 miles.
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* See note under "Operating Expenses."

Main line of road in Massachusetts,	352.70 miles.
Main line of road in Rhode Island,	16.19 "
Double track on main line,	118.86 "
Same in Massachusetts,	118.86 "
Third track on main line, . . . . .	.91 mile.
Same in Massachusetts, . . . . .	.91 mile.
Branches owned by company, viz. :	
Dorchester & Milton Branch (single track),	3.30 miles.
Stoughton Branch (double track),	1.65 "
Shawmut Branch (single track),	2.39 "
Bridgewater Branch (single track),	6.12 "
Brockton Branch (single track), . . . . .	.75 mile.
Granite Branch (single track),	5.41 miles.
Hyannis Branch (single track),	5.05 "
Woods Holl Branch (single track),	17.54 "
Middleborough & Taunton Branch (single track),	8.04 "
Pratt's Junction to Sterling Junction (single track),	5.03 "
Extension of Fall River, Warren & Providence Railroad (single track),	2.16 "
Lancaster Branch (single track),	1.63 "
Marlborough Branch (single track),	1.47 "
Framingham Prison Branch (single track), . . . . .	.62 mile.
Attleborough Branch (single track),	8.60 miles.
Acushnet Branch (single track), . . . . .	.35 mile.
Fairhaven Branch (single track),	15.17 miles.
Hanover Branch (single track),	7.80 "
Easton Branch (single track),	7.56 "
Wrentham Branch (single track),	12.85 "
Total length of branches owned by company,	113.49 "
Total length of branches owned by company in Massachu- setts,	113.49 "
Double track on branches,	1.65 "
Same in Massachusetts,	1.65 "
Total road belonging to this company,	482.38 "
Sidings and other tracks not before enumerated,	190.10 "
Same in Massachusetts,	185.58 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	793.90 "
Same in Massachusetts,	773.19 "
Total length of tracks laid with steel rails,	664.58 "
[Weights per yard, 50, 56, 58, 60, 67 and 78 pounds.]	
<i>Roads and Branches belonging to other Companies, operated by this Company under Lease or Contract, the Operations of which are included in this Return.</i>	
Fall River Railroad, length,	12.25 miles.
Chatham Railroad, length,	7.07 "
Nantasket Beach Railroad, length,	6.95 "
Boston & Providence Railroad, length,	63.69 "
Attleborough Branch Railroad, length,	4.00 "
Total length of above roads,	93.96 "
Total length of above roads in Massachusetts,	83.54 "
Total length of above roads in Rhode Island,	10.42 "
Total miles of road operated by this Company,	569.11* "
Total miles of road operated by this Company in Massachu- setts,	542.50 "
Number of stations in Massachusetts on all roads operated by this company,	286
Number of telegraph offices in same,	155
Number of stations on all roads owned by this company,	228
Same in Massachusetts,	220

* Of Wrentham Branch, 7.23 miles not operated.

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Number Leased.	Total Number.	Maximum Weight.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving-Wheel Brake.	Number Equipped with Patent Coupler.
Locomotives:				Tons.	Tons.			
Passenger,	102	37	139	49	37	139	62	12
Freight,	33	14	47	53½	42	40	38	-
Other,	29	10	39	46	28	4	32	-
TOTAL,	164	61	225	-	36.6	183	132	12
Passenger cars,	268	125	393	29	23	393	-	393
Combination cars,	89	16	105				-	105
Baggage, mail and express cars,	51	22	73	25	21	73	-	73
Parlor cars,	10	16	26	35	33	26	-	26
Dining cars,	2	-	2	38	38	2	-	2
Sleeping cars,	-	8	8	38	38	8	-	8
Directors' and pay cars, . .	1	1	2	32	21	2	-	2
TOTAL,*	421	188	609	-	-	609	-	609
Box freight cars (basis of 8 wheels),	1,152½	356	1,508½	12	9	185	-	1,000
Stock freight cars (basis of 8 wheels),	18	-	18	8	8	-	-	-
Coal freight cars (basis of 8 wheels),	718½	166	884½	12	5½	50	-	350
Flat freight cars (basis of 8 wheels),	637½	131	768½	15	7	6	-	150
TOTAL,	2,526½	653	3,179½	-	-	241	-	1,500
Cars in company's service:								
Gravel cars,	100	75	175	5	5	-	-	-
Derrick cars,	12	2	14	-	-	7	-	12
Caboose cars,	49	5	54	-	-	4	-	54
Other road cars,	39	9	48	-	-	33	-	35
TOTAL,	200	91	291	-	-	44	-	101

Number of cars in passenger equipment with 8 wheels fitted with brakes for all wheels, 606

Number of cars in passenger equipment with 12 wheels fitted with brakes for all wheels, 1

Two 12-wheel passenger cars have brakes on 8 wheels.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	23	73	-	-	23	73	23	73
Employees,	2	-	8	25	10	25	10	27
Others,	-	10	44	18	44	28	45	29

* The company owns only a fractional part of 22 passenger and baggage cars, and leases a fractional part of 2 locomotives and 68 passenger and baggage cars included in the above equipment.

LIST OF ACCIDENTS ON THE OLD COLONY RAILROAD, FOR THE YEAR ENDING JULY 1, 1891.

July 1, 1890. — Dennis Dupriz, a gateman, was instantly killed at New Bedford in attempting to board a moving train.

July 14. — Dr. E. J. Tracey was seriously injured in consequence of the gate of a dump car, which was standing on a side track, striking the car in which he was riding, as the train passed at Canton.

July 16. — Daniel Linnehan was run over and killed in South Braintree while walking or lying in an intoxicated condition on the track.

July 23. — Patrick Callahan, a freight brakeman, had his left arm crushed at South Boston in attempting to couple two cars.

July 24. — John Donohue, while intoxicated, was fatally injured in the attempt to board a moving train at Savin Hill.

July 26. — J. J. Powers, a freight brakeman, fell from a car at Canton and had right leg crushed.

July 28. — Mrs. Johanna Curtis was struck by a train while walking in an intoxicated condition on the track at Dodgeville, and was severely injured.

July 28. — Charles Luce, a road carpenter, while crossing the track at Yarmouth, with a plank on his shoulder, was struck by a train and fatally injured.

August 3. — C. F. Haley was run over and killed at Springdale, while lying in an intoxicated condition on the track.

August 3. — Lewis Boyle was run over and killed, as is supposed, while walking on a trestle at Pemberton.

August 7. — Matthew Conway, while sitting in an intoxicated condition on a bridge at East Bridgewater, was struck by the steps of a car of a passing train and seriously injured.

August 7. — Martin McGurn, a freight conductor, slipped from the steps of an engine at Quincy, and had toes of left foot crushed.

August 8. — Carl Gullicksen attempted to board a moving train at South Boston, and was run over and fatally injured.

August 8. — J. J. Meehan fell from a train in the Park Square station in Boston, before it had come to a stop, breaking his collar-bone and receiving scalp wounds.

August 9. — Mary Glynn was struck by a train, and instantly killed, while walking on the track at Fall River.

August 10. — Joseph Lyon, a freight brakeman, was injured in the head and back, caused by the engine on which he was riding colliding with some passenger cars at Braintree.

August 14. — Daniel Coleman, freight handler, was fatally injured while coupling two cars at Boston, which were being moved by hand.

August 15. — Franklin Gurney crawled from under a car gate of a moving train at Boston, and was struck by an engine and fatally injured.

August 19. — Joseph Keating, a section hand, was struck by a train while at work near the track at Mansfield, and fatally injured.

August 19. Derailment of an express passenger train near Quincy, at 12.56 P.M., caused by the neglect of trackmen to remove a jack in season for the passage of the train, resulting in death and injury to the following persons: killed, James Ryan, fireman; passengers killed, Bessie C. Allen, Mrs. Orcutt Allen, Charles M. Copp, Miss Eva Ballard, Mrs. Oscar Fenley, Miss Catherine Fenley, Miss Alice Fenley, Miss Susie Fenley, Mrs. Mary E. Fenley, Albert E. C. Johnson, Mrs. E. P. Johnson, Mr. E. P. Johnson, Mrs. A. C. Hills, Mrs. B. F. Parker, B. F. Parker, Jr., Lyman Merrill, Mary E. Tilton, Estella Barry,

Mrs. Abby Abbott, Mrs. Oliver Francis, E. C. Bailey, Mrs. J. S. Needham; injured, C. B. Babcock, engineman; passengers injured, W. R. Abbott, Mrs. T. A. Addison, Mrs. Edwin C. Bailey, Joseph C. Brown, Judge R. W. Edwards, Mrs. Andrew Tower, Mrs. Mary F. Snow, Mrs. George N. Snow, Mrs. Maria Welch, James Welch, Miss Ruth Blackburn, Rev. F. M. Dimick, Mrs. F. M. Dimick, Miss Martha E. Chace, Mrs. Martha A. Haile, Miss Jennie McAllister, Elizabeth Fenley, Lucy Johnson, Henry D. Ashley, Mrs. Henry D. Ashley, Byron Cohen, Mrs. Byron Cohen, J. A. Godfrey, Miss Esther D. Godley, Edward R. Francis, Moses Farnum, Abbie J. Linnell, Wilbur F. Lunt, Alexander Tucker, Mrs. Alexander Tucker, Miss Minnie Hubbard, Mrs. Kate Shea, John Roche, Wm. T. Whittemore, Henry W. Eaton, Fay S. Davis, Silas H. Gardner, Jacob Heilbron, Helen Weston, Dr. F. P. Warner, Mrs. Dr. F. P. Warner, Ren. Wm. H. Sybrandt, Wm. H. Boardman, Wm. Fennell, Miss Kate Haney, Sidney Chase, J. W. Crocker, Charles C. Miller, Mrs. Daniel P. Hannigan, Mrs. Mary Murphy, Mr. S. M. Smith, Mrs. S. M. Smith, George S. Wheeler, Mr. Samuel Virgin, Miss Mary Carey, Miss Nellie Hintze, Professor Hooper, Miss Lucy S. Sheldon, Mr. James Brown, Chas. H. Lawrence, Mr. Ridley, Mr. Soloman.

August 27. — George H. Dickerman, a fireman, was struck by a bridge guard standard between Hebronville and Pleasant View, while hanging off between engine and tender, and fatally injured.

September 3. — James T. Keill, an insane man, threw himself in front of a train at South Boston, and was instantly killed.

September 6. — George Babcock, a brakeman, was fatally injured at South Framingham in coupling.

September 7. — John Duett was struck by a train at Falls Village, while sitting intoxicated on a bridge, and was instantly killed.

September 8. — Mahala K. Gaul, a deaf woman, was fatally injured at Sharon in crossing the track in advance of a train.

September 11. — Theodore Grote, a watchman, stepped in front of an engine in Boston, and was fatally injured.

September 13. — John McDonald was struck by a train while walking on the track in an intoxicated condition at Atlantic, and instantly killed.

September 20. — John McCarty was run over and killed at Fall River, while lying in an intoxicated condition on the track.

September 22. — Richard J. Murdock attempted to cross the track at Heath while the gates were down, and was struck by a train and fatally injured.

September 26. — S. H. Hockaday, a switchman, was struck by a derailed car at Milton, and had his ankle crushed.

September 27. — James Adams fell from a train before it reached Crescent Avenue station, and received severe injuries.

October 1. — William Reynolds, a freight brakeman, was struck by an overhead bridge near Readville, and fatally injured.

October 2. — Patrick Riley was struck and killed by a train while walking between the tracks at Weir Junction.

October 4. — Joseph Premeau was struck by train at Fitchburg, while walking on the track, and fatally injured.

October 7. — The body of John Ryan, a drinking man, was found near the track at Neponset, in the morning; was undoubtedly killed by some night train.

October 11. — Jeremiah Duggan, while intoxicated, attempted to board a train after it had left Neponset station, and was run over and killed.

October 15. — Thomas Keenau, while under the influence of liquor, threw himself in front of a train at Bowenville, and was fatally injured.

October 15. — A work train collided with a flat car which had been left on main track near Wampum, and foreman Elisha Merrill was killed, and Docie Labrie, a laborer, had a leg broken.

October 16. — The body of Thomas Gorman, a drinking man, was found on the track in the morning at Fitchburg, supposed to have been run over by some night train.

October 17. — Theodore Sgerlinsky was struck by a train, while standing on the track at Parmenter's Crossing, South Framingham, and killed.

October 20. — Michael Savage, a brakeman, fell in a fit at Concord Junction, from a freight car to the ground, receiving severe injuries.

October 21. — Daniel Winsor jumped from a train after it had left the station at North Abington, receiving severe injuries to knee-pan.

October 23. — A team driven by Joseph Fournier backed onto the track near Water Street, Fall River, overturning the wagon and throwing the driver out, and crushing one of his hands.

October 23. — Barney Doherty was struck by a train in attempting to cross the track at Harrison Square, and was instantly killed.

October 25. — B. F. Earl, freight brakeman, had three fingers crushed in coupling at Walpole.

October 31. — Lazrus Deaulieu, a brakeman, jumped from a moving train at Whittenton Junction, and had one foot crushed.

November 1. — John W. Kershaw attempted to board a moving train at Bowenville, and had one leg crushed.

November 2. — A man named William Kane was found near the track at South Framingham, in the early morning, with one leg crushed; supposed to have been run over by some night train.

November 5. — Edmund W. Norcross attempted to drive across the track at Northborough in advance of a train. His wagon was demolished and he was seriously injured.

November 11. — A passenger train and a work train collided near Yarmouth, caused by conductor of passenger train forgetting his meeting orders, and the following persons were killed and injured: passengers, H. H. Howe, killed; injured, Frank Percival, Miss Agnes Nickerson, Mrs. Ena Hopkins, Mrs. J. O. Myricks, Robert Clark, Riley Baker, Nathan D. Eldridge, Freeman T. Chase, Orton E. Baker. Employees injured, Samuel P. McDonald, Charles Eldredge, George H. Cash, Frank Crocker, Brad Bacon, Charles Rogers.

November 13. — Fred Busby, a freight brakeman, had his hand partly crushed while coupling at South Boston.

November 13. — James McKeever, a Western Union telegraph employee, was struck and killed by a train at Hyde Park, while trying to remove a pole which had fallen across the track.

November 13. — Edward J. Finn and Charles Emily, while walking on the track, intoxicated, at Satucket, were struck by a train and fatally injured.

November 13. — Mrs. A. M. Bearse attempted to leave a moving train at Middleborough, and was thrown to the station platform and severely injured.

November 18. — Victory Thebeau, a trackman, stepped in front of a train at Readville, and was instantly killed.

November 21. — Patrick Whalen attempted to cross the track in advance of a hand car at School Street, Brockton, and was run over and fatally injured.

December 14. — John Buckley was struck and killed by a train, while walking on the track at Dodgeville.

December 15. — Martin Nichols was killed at a farm crossing at Cohasset, while driving across the track in advance of a train.

December 15. — A. L. Hall, cook in a dining-car, stepped in advance of a train at Chickering, and was fatally injured.

December 16. — Michael Kennedy, while walking on the track at Hyde Park, was struck by a train and fatally injured.

December 16. — C. Flaven, while intoxicated, attempted to alight from a moving train at Abington, and had one foot crushed.

December 24. — William H. Gurney attempted to leave the train at Whitman after it had started from the station, and was run over and killed.

December 25. — Efnah Parlow, flagman, was struck by a train while crossing the track at Weir Junction. He was badly bruised, and one leg broken.

December 27. — Ascher Schavrein attempted to board a train after it had started from Boylston station, and was run over and killed.

Jan. 8, 1891. — W. L. Anderson, a brakeman, had one hand crushed in coupling at Sharon Heights.

January 10. — A. Gray, a freight conductor, fell at Middleborough in jumping from a caboose to a flat car on another track, and was seriously injured.

January 20. — Bridget Higgins was struck and killed by a freight train while walking on the track near Lowell.

January 20. — Augustus Hastings was crushed between a train and the freight house at Pratt's Junction, and fatally injured, in attempting to close a car door while the train was moving.

February 2. — Passenger train collided with two electric cars of the East Side Railway, which had become stalled at the crossing at Crescent Street, Brockton. The motor car was partly demolished, and Mrs. John Dawson, one of the passengers on the electric car, was seriously injured, and seven others slightly injured.

February 13. — Two unknown men were run over and killed, while walking on the track at Fall River.

February 16. — Ira F. Clark committed suicide by throwing himself under a train at South Boston.

February 24. — L. Green, brakeman, had his fingers crushed while coupling at Lowell.

February 25. — John F. Wilcox had his left ankle crushed in boarding a moving train at Leominster.

March 17. — An unknown man was run over and killed, while walking in an intoxicated condition on the track at Wollaston.

March 18. — John E. Ivers had one hand badly jammed while coupling at Fall River.

April 9. — Fritz Trantna was struck by some moving coal cars about which he was playing at Lancaster Mills, and had his right leg fractured and knee dislocated.

April 13. — W. H. Fuller, while intoxicated, attempted to drive across the track at Mansfield in advance of a train, and was thrown out, breaking his collar-bone. The horse was killed.

April 27. — George Hatton attempted to cross the track at Attleborough while the gates were down, and was struck by a train. Head cut and hip injured.

May 2. — Owen McCarty had both feet crushed while leaving the train in an intoxicated condition, at Braintree.

May 11. — James Smith attempted to drive across the track at Jamaica Plain in advance of a train. The horse was killed, wagon demolished, and Smith had an arm and rib broken.

May 11. — George Richards, brakeman, was thrown to the ground from a

freight car at Roxbury, in consequence of a brake head coming off, seriously injuring him.

May 14.—A team driven by James Lee was struck by an engine in the freight yard of the Providence Division in Boston. Lee received a scalp wound and had one ankle fractured.

June 2.—Brakeman F. H. Dansrow was thrown to the ground from the top of a car at Mansfield, in consequence of the nut coming off a brake head, badly shaking him up.

June 2.—An unknown man was run over and killed at Somerset, while lying intoxicated on the track.

June 4.—Fred L. Keene was killed by switching engine, while crossing the tracks at Brockton

June 6.—Mrs. Charlotte Felton, who was supposed to have been somewhat demented, was killed by a train while crossing the track at West Berlin.

June 10.—Frank Murphy, aged six, went under the gates at Brockton when they were down, and was struck by a train and killed.

June 13.—E. L. Davis, while intoxicated, attempted to drive across the track at Pratt's Junction in advance of a train. He was somewhat hurt, the horse killed and wagon demolished.

June 14.—An unknown man fell from a freight train at Readville, on which he was stealing a ride, and was run over and killed.

June 15.—J. J. Cleary fell from the baggage car door, in which he was standing near Forest Hills, over a fence, and broke his leg.

June 17.—An unknown man was killed at Berkley in attempting to cross the track in advance of a train.

June 19.—Robert Fulton, brakeman, was badly squeezed and bruised in coupling at Readville.

June 22.—Thomas McAffe, aged ten, was struck by a train and instantly killed, while playing on the track at Crescent Avenue.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	580
Number of crossings of highways over railroad,	85
Number of crossings of highways under railroad,	36
Number of highway bridges 18 feet above track,	30
Number of highway bridges less than 18 feet above track, . .	55
Height of lowest bridge above the rail,	14
Number of crossings at which gates or flagman are maintained,	255
Number of crossings at which electric signals are maintained, . .	9
Number of crossings at which there are neither signals nor flagman,	316
Number of railroad crossings at grade (specifying each), . . .	8
Fitchburg Railroad at Concord Junction and Fitchburg, . . .	2
Worcester & Nashua Railroad at Clinton,	1
New York & New England Railroad at Walpole and Medfield,	2
Boston & Providence Railroad at Mansfield,	1
Boston & Albany Railroad at South Framingham,	1
Central Massachusetts Railroad at South Sudbury,	1
Number of railroad crossings over other railroads (specifying each),	1
New York & New England Railroad at Boston,	
Number of railroad crossings under other railroads (specifying each),	1
Central Massachusetts Railroad at West Berlin,	

New Bridges of over Ten Feet Span built within the Year on Roads operated in Massachusetts (including Those replacing Old Structures and Those built where None before existed).

Location.	To Replace.	Description.	Length of Spans and Number of Tracks.	When and by Whom Built.
Freetown.	Old bridge.	Wooden stringer.	1 span, 18 ft., single.	July, 1890. Old Colony Railroad.
Freetown.	Old bridge.	Wooden stringer.	1 span, 18 ft., single.	August, 1890. Old Colony Railroad.
Chelmsford.	Old bridge.	Iron I beams.	1 span, 24 ft., single.	October, 1890. Boston Bridge Works.
Boston.	Old bridge.	Iron lattice girders.	1 span, 84 ft., single.	October, 1890. Boston Bridge Works.
Kingston.	Old bridge.	Iron plate girders.	1 span, 29 ft., single.	January, 1891. Boston Bridge Works.
Falmouth.	New.	Iron plate girders.	1 span, 28 ft., 3 in., single.	February, 1891. Boston Bridge Works.
Fall River.	Old bridge.	Wooden stringer.	1 span, 18 ft., 1 in., single.	June, 1891. Old Colony Railroad.
Hull.	Old bridge.	Iron plate girder.	1 span, 24 ft., single.	January, 1891. Boston Bridge Works.
Concord.	New.	Iron plate girder.	1 span, 41 ft., single.	March, 1891. Boston Bridge Works.
Acton.	New.	Iron plate girder.	1 span, 42 ft., single.	March, 1891. Boston Bridge Works.
Acton.	New.	Iron plate girder.	1 span, 36 ft., 6 in., single.	February, 1891. Boston Bridge Works.
Acton.	New.	Iron plate girder.	1 span, 37 ft., single.	February, 1891. Boston Bridge Works.
Acton.	New.	Iron plate girder.	1 span, 50 ft., single.	April, 1891. Boston Bridge Works.
Acton.	New.	Iron plate girder.	1 span, 32 ft., single.	March, 1891. Boston Bridge Works.
Bourne.	Old bridge.	Pile bridge.	60 ft., single.	January, 1891. Old Colony Railroad.
No. Attleboro'.	New.	Iron plate girder.	1 span, 49 ft., single.	Boston Bridge Works.
No. Attleboro'.	New.	Stone arch.	1 span, 20 ft., single.	Jas. Ross.
No. Attleboro'.	New.	Iron plate girder.	1 span, 56 ft., single.	Boston Bridge Works.
No. Attleboro'.	New.	Iron plate girder.	1 span, 52 ft., single.	Boston Bridge Works.
Wrentham.*	New.	Iron plate girder.	1 span, 29 ft., 6 in., single.	Boston Bridge Works.
Wrentham.	New.	Iron plate girder.	1 span, 46 ft., 8 in., single.	Boston Bridge Works.
Wrentham.	New.	Iron plate girder.	1 span, 34 ft., 6 in., single.	Boston Bridge Works.
Norfolk.	New.	Iron plate girder.	1 span, 29 ft., single.	Boston Bridge Works.
Norfolk.	New.	Iron plate girder.	1 span, 29 ft., single.	Boston Bridge Works.
Walpole.	New.	Iron plate girder.	1 span, 34 ft., 6 in., single.	Boston Bridge Works.
Walpole.	New.	Iron plate girder.	1 span, 36 ft., single.	Boston Bridge Works.
Walpole.	New.	Stone arch.	1 span, 15 ft., single.	McCarthy Bros.
Walpole.	New.	Iron plate girder.	1 span, 31 ft., single.	Boston Bridge Works.
Walpole.	New.	Stone arch.	1 span, 12 ft., single.	McCarthy Bros.
Walpole.	New.	Iron I beams.	1 span, 14 ft., single.	Boston Bridge Works.
Walpole.	New.	Plate girder.	1 span, 31 ft., single.	Boston Bridge Works.
Walpole.	New.	Iron I beams.	1 span, 20 ft., single.	Boston Bridge Works.
Canton.	New.	Iron plate girder.	1 span, 31 ft., 3 tracks.	November, 1890. Boston Bridge Works.

* Wrentham branch, about 6 miles put in operation Dec. 1, 1890. Wrentham branch extension unfinished.

<i>Bridges on Roads operated in Massachusetts.</i>	
Total length of pile and trestle bridging,	15,610 ft., 6 in.
Bridges abolished during the year (specifying how):	
Wooden stringer bridge at Dighton filled up, April, 1891.	
Pile bridge at West Bridgewater shortened to 45 feet, by filling up.	
Bridges extensively repaired during the year (specifying how):	
Pile bridge at Taunton has had 60 new piles driven and new ties put on in September, 1890.	
Neponset River bridge, Quincy, 350 feet have been rebuilt entirely new, October, 1890, to March, 1891.	
Pile bridge at Dartmouth has had new stringers and new ties put on, November, 1890.	
Total amount expended for repairs and renewals of bridges,	\$54,530 34

NAME AND RESIDENCE OF OFFICERS.

Charles F. Choate, *President*, Southborough, Mass. Frederick L. Ames, *Vice-President*, North Easton, Mass. James R. Kendrick, *General Manager*, Boston, Mass. Sidney C. Putnam, *General Freight Agent*, Hyde Park, Mass. George L. Connor, *General Passenger Agent*, Boston, Mass. John M. Washburn, *Treasurer*, Boston, Mass. Edward G. Parker, *Clerk of Corporation* Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Charles F. Choate, Southborough, Mass. Frederick L. Ames, North Easton, Mass. Thomas J. Borden, Fall River, Mass. John S. Brayton, Fall River, Mass. Thomas Dunn, Newport, R. I. George P. Gardner, Boston, Mass. James R. Kendrick, Boston, Mass. Abbott Lawrence, Boston, Mass. Charles L. Lovering, Taunton, Mass. William J. Rotch, New Bedford, Mass. John J. Russell, Plymouth, Mass. Nathaniel Thayer, Lancaster, Mass.

PROPER ADDRESS OF THE COMPANY.

OLD COLONY RAILROAD COMPANY,

Box 379, BOSTON, MASS.

CHARLES F. CHOATE,
JOHN S. BRAYTON,
CHARLES L. LOVERING,
THOS. J. BORDEN,
W. J. ROTCH,
N. THAYER,
ABBOTT LAWRENCE,
JNO. J. RUSSELL,
J. R. KENDRICK,

Directors.

JOHN M. WASHBURN,

Treasurer.

J. R. KENDRICK,

General Manager.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Aug. 28, 1891. Then personally appeared Charles F. Choate, John S. Brayton, Charles L. Lovering, Thomas J. Borden, Wm. J. Rotch, N. Thayer, Abbott Lawrence, John J. Russell, J. R. Kendrick and John M. Washburn, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

AUSTIN W. ADAMS,
Justice of the Peace.

REPORT

OF THE

PITTSFIELD & NORTH ADAMS RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Albany Railroad Company.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$22,500 00
TOTAL INCOME,	22,500 00
NET INCOME,	22,500 00
Dividends declared (5-per cent.),	22,500 00

General Balance Sheet June 30, 1891.

DR.

Cost of road,	\$438,752 57
Cost of equipment,	11,247 43

TOTAL,	\$450,000 00
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CR.

Capital stock,	\$450,000 0
TOTAL,	\$450,000 00

CAPITAL STOCK.

Capital stock authorized by charter,	\$500,000 00
Capital stock authorized by votes of company,	450,000 00
Capital stock issued (number of shares, 4,500); amount paid in,	\$450,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	450,000 00
Total number of stockholders,	101
Number of stockholders in Massachusetts,	98
Amount of stock held in Massachusetts,	\$447,400 00

DESCRIPTION OF ROAD OWNED.

Main line of road from Pittsfield to North Adams,	18 55 miles.
Main line of road in Massachusetts,	18 55 "
Total road belonging to this company,	18.55 "
Sidings and other tracks not before enumerated,	5.93 "

Same in Massachusetts,	5.93 miles.
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	24.48 "
Same in Massachusetts,	24.48 "
Total length of track laid with steel rails,	15.82 "
[Weights per yard, 63 and 72 pounds.]	

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	17
Number of highway bridges 18 feet above track,	2
Number of crossings at which gates or flagman are maintained,	4
Number of crossings at which there are neither signals nor flagman,	13
Number of railroad crossings under other railroads (specify- ing each),	1
Fitchburg Railroad.	

NAME AND RESIDENCE OF OFFICERS.

Jarvis N. Dunham, *President*, Pittsfield, Mass. Charles E. Stevens, *Treasurer*, Hingham, Mass. James A. Rumrill, *Clerk of Corporation*, Springfield, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Francis H. Appleton, Peabody, Mass. Jarvis N. Dunham, Pittsfield, Mass. Edward Jackson, Boston, Mass. James A. Rumrill, Springfield, Mass. Charles E. Stevens, Hingham, Mass.

PROPER ADDRESS OF THE COMPANY.

PITTSFIELD & NORTH ADAMS RAILROAD COMPANY,
BOSTON, MASS.

J. N. DUNHAM,

J. A. RUMRILL,

C. E. STEVENS,

Directors.

C. E. STEVENS,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Aug. 25, 1891. Then personally appeared J. N. Dunham, J. A. Rumrill and C. E. Stevens, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FRANK H. RATCLIFFE,

Justice of the Peace.

REPORT

OF THE

PROVIDENCE & WORCESTER RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the New York, Providence & Boston Railroad Company.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$435,000 00	
Miscellaneous income, less expense,	10,520 01	
TOTAL INCOME,		\$445,520 01
Salaries and maintenance of organization,	\$7,724 71	
Interest on funded debt accrued,	75,000 00	
TOTAL DEDUCTIONS,		82,724 71
NET INCOME,		362,795 30
Dividends declared (10 per cent.),	350,000 00	
Surplus for year ending June 30, 1891,	12,795 30	
Balance Profit and Loss Account June 30, 1890 (surplus),	267,322 25	
TOTAL PROFIT AND LOSS ACCOUNT (SURPLUS),		280,117 55
Add: Transfer of account from Profit and Loss,	6,701 66	
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		286,819 21

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$3,570,000 00	
Cost of equipment,	828,887 40	
TOTAL PERMANENT INVESTMENTS,		\$4,398,887 40
Cash,	\$104,190 68	
Due from solvent companies and other individuals,	809,991 13	
TOTAL CASH AND CURRENT ASSETS,		914,181 81
TOTAL,		\$5,313,069 21

Cr.

Capital stock,	\$3,500,000 00	
Funded debt,	1,500,000 00	
Current liabilities:		
Premium on bonds sold by lessee,	26,250 00	
Profit and Loss balance,	286,819 21	
TOTAL,		\$5,313,069 21

CAPITAL STOCK.

Capital stock authorized by charter, . . .	\$3,500,000 00	
Capital stock authorized by votes of company, . . .	3,500,000 00	
Capital stock issued (number of shares, 35,000) ; amount paid in, . . .		\$3,500,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		3,500,000 00
Total number of stockholders, . . .	844	
Number of stockholders in Massachusetts, . . .	457	
Amount of stock held in Massachusetts, . . .	\$1,924,600 00	

FUNDED DEBT.

Funded debt, as follows :

First mortgage bonds due Oct. 1, 1897, rate of interest 6 per cent., . . .		\$1,500,000 00
Interest paid on same during year,* . . .	\$75,000 00	

TOTAL AMOUNT OF FUNDED DEBT, . . .	\$1,500,000 00
------------------------------------	----------------

DESCRIPTION OF ROAD OWNED.

Main line of road from Providence, R. I., to Worcester, Mass.,	43.41 miles.
Main line of road in Massachusetts, . . .	25 51 "
Main line of road in Rhode Island, . . .	17.90 "
Double track on main line, . . .	42 38 "
Same in Massachusetts, . . .	24.48 "
Branches owned by company, viz. :	
East Providence Branch, from Valley Falls to East Providence (single track), . . .	7 "
Total length of branches owned by company, . . .	7 "
Total length of branches owned by company in Massachusetts,	.50 mile.
Total length of branches owned by company in Rhode Island,	6.50 miles.
Total road belonging to this company, . . .	50.41 "
Sidings and other tracks not before enumerated, . . .	60.41 "
Same in Massachusetts, . . .	21.62 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	153.20 "
Same in Massachusetts, . . .	72.11 "
Total length of tracks laid with steel rails, . . .	121.12 "
[Weights per yard, 60, 72 and 78 pounds.]	

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade, . . .	28
Number of crossings of highways over railroad, . . .	5
Number of crossings of highways under railroad, . . .	8
Number of highway bridges 18 feet above track, . . .	1
Number of highway bridges less than 18 feet above track, . . .	4
Height of lowest bridge above the rail, . . .	14 ft. 10 in.
Number of crossings at which gates or flagman are maintained,	14
Number of crossings at which electric signals are maintained,	24
Number of railroad crossings at grade (specifying each), . . .	1
West of Union Station, Worcester, Mass.	
Number of railroad crossings under other railroads (specifying each), . . .	1
New York & New England Railroad, near Millville, Mass.,	

NAME AND RESIDENCE OF OFFICERS.

Moses B. I. Goddard, *President*, Warwick, R. I. William A. Leete, *Treasurer and Clerk of Corporation*, Pawtucket, R. I.

* Interest coupons are due April 1 and October 1; \$250,000 bonds issued to lessee April 1, 1891, so that there was paid during the fiscal year interest on \$1,250,000 only.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Moses B. I. Goddard, Warwick, R. I. Joseph E. Davis, Boston, Mass.
Oscar J. Rathbun, Woonsocket, R. I. Jonas G. Clark, Worcester, Mass.
George S. Barton, Worcester, Mass. John W. Danielson, Providence, R. I.
G. Marston Whitin, Whitinsville, Mass.

PROPER ADDRESS OF THE COMPANY.

PROVIDENCE & WORCESTER RAILROAD COMPANY,
PROVIDENCE, R. I.

MOSES B. I. GODDARD,
OSCAR J. RATHBUN,
JOHN W. DANIELSON,
Directors.
WM. A. LEETE,
Treasurer.

STATE OF RHODE ISLAND.

PROVIDENCE, SS. PROVIDENCE, Sept. 11, 1891. Then personally appeared Moses B. I. Goddard, Oscar J. Rathbun and John W. Danielson, directors, and Wm. Leete, treasurer, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

WALTER F. ANGELL,
Notary Public.

REPORT

OF THE

LESSEES OF THE

PROVIDENCE & WORCESTER RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the New York, Providence & Boston Railroad Company.]

INCOME ACCOUNT.			
<i>General Exhibit for the Year.</i>			
Gross earnings from operation,	\$1,480,319	85	
Less operating expenses,	993,726	64	
Income from operation,			\$486,593 21
Miscellaneous income, less expenses:			
East Providence pier,			39,181 93
TOTAL INCOME,			\$525,775 14
Deductions from income:			
Taxes,	\$92,423	86	
Rentals,	438,750	00	
Total deductions from income,			\$531,173 86
DEFICIT,			\$5,398 72

EARNINGS FROM OPERATION.

ITEMS.	Total Receipts.	Deductions Account of Repayments, etc.	Actual Earnings.
Passenger:			
Passenger revenue,	\$625,196 92		
Less repayments,		\$5,131 66	
Total deductions,		\$5,131 66	
TOTAL PASSENGER REVENUE,			\$620,065 26
Mail,			4,961 76
Express,			19,056 82
Other items,			12,809 85
TOTAL PASSENGER EARNINGS,			656,893 69
Freight:			
Freight revenue,	\$827,332 17		
Less repayments:			
Overcharge to shippers,		\$3,906 01	
TOTAL FREIGHT REVENUE,			823,426 16
TOTAL PASSENGER AND FREIGHT EARNINGS,			\$1,480,319 85

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$54,531 72	\$33 492 23	\$88,023 95
Renewals of rails,	2,402 94	12,531 06	32,934 00
Renewals of ties,	13,751 20	8,445 70	22,196 90
Repairs of bridges and culverts,	4,940 05	3,034 08	7,974 13
Repairs of fences, road crossings, signs and cattle guards,	6,507 74	3,996 91	10,504 65
Repairs of buildings,	11,664 35	7,164 00	18,828 35
Repairs of docks and wharves,	32 99	20 26	53 25
Other expenses,	1,532 73	941 87	2,474 10
TOTAL,	\$113,363 72	\$69,625 61	\$182,989 33
Maintenance of equipment:			
Repairs and renewals of locomotives,	\$17,461 82	\$10,724 68	\$28,186 50
Repairs and renewals of passenger cars,	31,407 85	—	31,407 85
Repairs and renewals of freight cars,	—	39,909 13	39,909 13
Shop machinery, tools, etc.,	5,416 70	3,326 83	8,743 53
Other expenses,	2,348 26	1,442 25	3,790 51
TOTAL,	\$56,634 63	\$55,402 89	\$112,037 52
Conducting transportation:			
Wages of enginemen, firemen and roundhouse- men,	\$59,450 24	\$36,513 08	\$95,963 32
Fuel for locomotives,	69,937 70	42,954 27	112,891 97
Water supply for locomotives,	2,130 40	1,308 45	3,438 85
All other supplies for locomotives,	3,536 63	2,172 13	5,708 76
Wages of other trainmen,	54,711 13	33,602 43	88,313 56
All other train supplies,	3,251 39	1,996 93	5,248 32
Wages of switchmen, flagmen and watchmen, Expense of telegraph, including train despatch- ers and operators,	56,013 86	34,402 54	90,416 40
Wages of station agents, clerks and laborers,	8,693 30	5,339 24	14,032 54
Station supplies,	78,586 01	48,265 87	126,851 88
Car mileage—balances,	11,153 11	6,850 00	18,003 11
Loss and damage,	—	24,624 64	24,624 64
Injuries to persons,	—	921 72	921 72
Other expenses,	11,940 21	7,333 43	19,273 64
TOTAL,	9,402 03	5,774 53	15,176 56
TOTAL,	\$368,806 01	\$252,059 26	\$620,865 27
General expenses:			
Salaries of officers,	\$11,584 81	\$7,115 14	\$18,699 95
Salaries of clerks,	10,210 49	6,271 06	16,481 55
General office expenses and supplies,	725 95	445 86	1,171 81
Agencies, including salaries and rent,	—	920 37	920 37
Commissions,	1,913 42	1,175 19	3,088 61
Insurance,	1,714 61	1,053 07	2,767 68
Rentals not otherwise provided for,	6,467 02	3,971 90	10,438 92
Legal expenses,	4,566 84	2,804 86	7,371 70
Stationery and printing,	6,967 49	4,279 29	11,246 78
Other general expenses,	3,498 47	2,148 68	5,647 15
TOTAL,	\$47,649 10	\$30,185 42	\$77,834 52
Recapitulation of expenses:			
Maintenance of way and structures,	\$113,363 72	\$69,625 61	\$182,989 33
Maintenance of equipment,	56,634 63	55,402 89	112,037 52
Conducting transportation,	368,806 01	252,059 26	620,865 27
General expenses,	47,649 10	30,185 42	77,834 52
GRAND TOTAL,	\$586,453 46	\$407,273 18	\$993,726 64
Percentage of operating expenses to earnings,			67.13

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING
THE YEAR.

Grading, masonry and superstructure, including rails,	\$149,745 02	
Bridging,	70,880 34	
Lands, land damages and fences,	52,269 69	
Passenger and freight stations, woodsheds and water stations,	55,699 84	
Engine-houses, car-sheds and turn-tables,	420 18	
Machine shops (including new tools),	9,810 41	
Other expenditures charged to property account:		
Coal pocket East Providence wharf,	26,409 36	
TOTAL CHARGES TO PROPERTY ACCOUNTS,		\$365,234 84

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:		
Number of passengers carried earning revenue,		3,870,642
Number of passengers carried one mile,		30,995,234
Average distance carried,		8.008 miles.
Total passenger revenue,		\$620,065 26
Average amount received from each passenger,		16.019 cents.
Average receipts per passenger per mile,		2 "
Estimated cost of carrying each passenger one mile,		1.888 "
Passenger earnings per mile of road,		\$13,013 67
Passenger earnings per train mile,		\$1 41
Freight traffic:		
Number of tons carried of freight earning revenue,		1,356,062
Number of tons carried one mile,		41,667,790
Average distance haul of one ton,		50.727 miles.
Total freight revenue,		\$823,426 16
Average amount received for each ton of freight,		60.722 cents.
Average receipts per ton per mile,		1.976 cents.
Estimated cost of carrying one ton one mile,* . . . . .		.977 cent.
Freight earnings per mile of road,		\$16,337 82
Freight earnings per train mile,		\$2 89
Train mileage:		
Miles run by passenger trains,		463,322
Miles run by freight trains,		284,562
Total mileage trains earning revenue,		747,884
Miles run by switching trains,		437,302
Miles run by construction and other trains,		62,852
Total train mileage,		1,248,038
Average number of persons employed,		1,200
Rates of fare:		
Average rate of fare per mile received for local tickets,		2.25 cents.
Average rate of fare per mile received for commutation tickets, . . . . .		.83 cent.
Average rate of fare per mile received for mileage tickets,		2 cents.
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies,		1.90 "
Rates of freight:		
Average rate per ton per mile received from freight way-billed local,		2.18 "
Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies,		1.69 "

* See note under "Operating Expenses."

DESCRIPTION OF ROAD OWNED.

Total miles of road operated by this company as lessees, .	50.4 miles.
Total miles of road operated by this company in Massachusetts, .	26 miles.
Number of stations in Massachusetts on all roads operated by this company,	12
Number of telegraph offices in same,	9
Number of stations on all roads owned by this company, .	26
Same in Massachusetts,	12

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	1	-	-	-	-	3	8
Employees,	-	1	2	1	2	2	11	16
Others, .	-	-	3	2	3	2	19	10

STATEMENT OF EACH ACCIDENT IN MASSACHUSETTS.

July 3, 1890. — W. H. Brown, Grafton, while attempting to cross tracks at Wilkinsons ville ahead of train, struck and severely bruised.

July 22. — Eli Shaw, a minor, stealing ride on freight car at South Worcester, fell off and was killed.

August 9. — Orrin S. Ambler, fireman, fell from train near Quinsigamond, run over and fatally injured.

August 25. — Ambrose Carroll, stealing ride on freight train, fell off at Millville, run over and killed.

October 20. — M. Lovely of Millbury, trespasser, while walking on railroad bridge at Millbury, run over and killed.

November 6. — John P. Harris, baggage master, Blackstone Junction, fell through trap-door in station closet, shoulder broken.

December 8. — Mary Costigan, passenger leaving train at Millbury, slipped and fell from step to platform, severe injury to head.

Jan. 12, 1891. — O. H. Lemere, brakeman, fell from freight car in Worcester and broke his arm.

March 25. — Albert L. Clarke, brakeman in Worcester freight yard, while coupling to make up train, fell down and was run over and instantly killed.

April 7. — James Conroy, a boy eight years old, playing on cars in Worcester freight yard, leg jammed.

GENERAL INFORMATION.

New Bridges of over Ten Feet Span built within the Year on Roads operated in Massachusetts (including Those replacing Old Structures and Those built where None before existed).

Location.	To Replace.	Description.	Length of Spans and Number of Tracks.	When and by Whom Built.
No. 51, near Blackstone.	Wooden.	Double track. Two trusses through. Iron pier connected.	115 ft. span, two tracks.	Masonry, company's masons. Iron work, Pencoyd Construction Company.
No. 76, Quinsigamond River.	Wooden.	Double track, four plate girders, four spans. Same as No. 51.	42 3-12 ft. span, two tracks.	Same as No. 51.
No. 79, Southbridge Street, Worcester.	Iron condemned.	Same as No. 51.	157 ft. span, two tracks.	Masonry built for old bridge. Iron work, Pencoyd Construction Company.
No. 26, Broad Street, Lonsdale.	Wooden.	Road bridge. Through iron pier connected.	146 8-12 ft. span, 40 ft. width.	Masonry built by J. T. Tank. Iron work, Pencoyd Construction Company.

Bridges on Roads operated in Massachusetts.

Total amount expended for repairs and renewals of bridges, \$3,034 08

J. W. MILLER,
General Manager.
O. W. COOKE,
Auditor.

STATE OF RHODE ISLAND.

PROVIDENCE, ss. In Providence, in said county on this twenty-sixth day of August, A.D. 1891. Then personally appeared J. W. Miller, general manager and O. W. Cooke, auditor, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

Before me,

JOHN F. MURRAY,
Notary Public.

REPORT

OF THE

PROVIDENCE, WEBSTER & SPRINGFIELD RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Albany Railroad Company.]

INCOME ACCOUNT.	
<i>General Exhibit for the Year.</i>	
Income from lease of road,	\$5,640 95
TOTAL INCOME,	5,640 95
Salaries and maintenance of organization,	\$156 68
Interest and discount on interest-bearing current liabilities,	4,876 70
Taxes,	711 17
TOTAL DEDUCTIONS,	5,744 55
Deficit for year ending June 30, 1891,	103 60
Balance Profit and Loss Account June 30, 1890 (surplus),	3,216 50
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),	3,112 90
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Grading and masonry,	\$31 99
Superstructure, including rails,	184 95
Lands, land damages and fences,	968 09
TOTAL CHARGES TO PROPERTY ACCOUNTS,	\$1,1 85 03
General Balance Sheet June 30, 1891.	
Dr.	
Cost of road,	\$243,283 64
Net traffic balance from other companies,	1,462 01
Other cash assets,	60 00
TOTAL,	\$244,805 65
Cr.	
Capital stock,	\$160,000 00
Current liabilities:	
Audited vouchers and accounts,	81,692 75
Profit and Loss balance,	3,112 90
TOTAL,	\$244,805 65

CAPITAL STOCK.

Capital stock authorized by charter,	\$160,000 00	
Capital stock authorized by votes of company,	160,000 00	
Capital stock issued (number of shares, 1,600); amount paid in,		\$160,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		160,000 00
Total number of stockholders,	9	
Number of stockholders in Massachusetts,	9	
Amount of stock held in Massachusetts,	\$160,000 00	

DESCRIPTION OF ROAD OWNED.

Main line of road from Webster to Boston & Albany Railroad in Auburn,	11.02 miles.
Main line of road in Massachusetts,	11.02 "
Branches owned by company, viz.:	
Webster Mills to East Webster (single track),	1.17 "
Total length of branches owned by company,	1.17 "
Total length of branches owned by company in Massachusetts,	1.17 "
Total road belonging to this company,	12.19 "
Sidings and other tracks not before enumerated,	1.74 "
Same in Massachusetts,	1.74 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	13.93 "
Same in Massachusetts,	13.93 "
Total length of tracks laid with steel rails,	13.93 "
[Weights per yard, 56 pounds.]	

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	12
Number of crossings of highways over railroad,	2
Number of crossings of highways under railroad,	4
Number of highway bridges 18 feet above track,	2
Height of lowest bridge above the rail,	18 feet.
Number of crossings at which there are neither signals nor flagman,	12
Number of railroad crossings over other railroads (specifying each),	1
Over Norwich & Worcester Railroad, near their North Webster Station.	

NAME AND RESIDENCE OF OFFICERS.

H. N. Slater, *President and Treasurer*, Webster, Mass. Amos Bartlett, *Vice-President*, Webster, Mass. Charles Gerber, *Clerk of Corporation*, Webster, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

H. N. Slater, Webster, Mass. Samuel Slater, Webster, Mass. Amos Bartlett, Webster, Mass. E. P. Morton, Webster, Mass. Charles Gerber, Webster, Mass. Edwin Bartlett, North Oxford, Mass. N. E. Taft, North Oxford, Mass.

PROPER ADDRESS OF THE COMPANY.

PROVIDENCE, WEBSTER & SPRINGFIELD RAILROAD COMPANY,
WEBSTER, MASS.

H. N. SLATER,
SAMUEL SLATER,
A. BARTLETT,
CHAS. GERBER,

Directors.

H. N. SLATER,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER, SS. WEBSTER, Aug. 31, 1891. Then personally appeared H. N. Slater, Samuel Slater, A. Bartlett and Chas. Gerber, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

JOHN F. HINDS,
Notary Public.

REPORT

OF THE

RHODE ISLAND & MASSACHUSETTS RAILROAD COMPANY
(MASSACHUSETTS DIVISION),

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the New York & New England Railroad Company.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$10,000 00
TOTAL INCOME,	10,000 00
NET INCOME,	10,000 00
Dividends declared (10 per cent.),	10,000 00
Balance Profit and Loss Account June 30, 1890 (surplus), . .	14,939 63
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),	14,939 63

General Balance Sheet June 30, 1891.

DR.

Cost of road,	\$112,321 13
Cash,	\$118 50
Due from solvent companies and other individuals, . .	2,500 00

TOTAL CASH AND CURRENT ASSETS, 2,618 50

TOTAL, \$114,939 63

CR.

Capital stock,	\$100,000 00
Profit and Loss balance,	14,939 63

TOTAL, \$114,939 63

CAPITAL STOCK.

Capital stock authorized by charter,	\$100,000 00
Capital stock authorized by votes of company,	100,000 00
Capital stock issued (number of shares, 1,000); amount paid in,	\$100,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	100,000 00
Total number of stockholders,	7
Number of stockholders in Massachusetts,	7
Amount of stock held in Massachusetts,	\$100,000 00

DESCRIPTION OF ROAD OWNED.	
Main line of road from Franklin to State line,	6.620 miles.
Main line of road in Massachusetts,	6.620 "
Total road belonging to this company,	6.620 "
Sidings and other tracks not before enumerated,	1.006 "
Same in Massachusetts,	1.006 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	7.626 "
Same in Massachusetts,	7.626 "
Total length of tracks laid with steel rails,	7.626 "

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	6
Number of crossings of highways under railroad,	1
Number of highway bridges 18 feet above track,	1

NAME AND RESIDENCE OF OFFICERS.

James P. Ray, *President*, Franklin, Mass. Edgar K. Ray, *Vice-President*, Franklin, Mass. Joseph G. Ray, *Treasurer*, Franklin, Mass. George W. Wiggin, *Clerk of Corporation*, Franklin, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

James P. Ray, Franklin, Mass. Joseph G. Ray, Franklin, Mass. Edgar K. Ray, Franklin, Mass. James F. Ray, Franklin, Mass. Moses Farnum, Franklin, Mass. George W. Wiggin, Franklin, Mass.

PROPER ADDRESS OF THE COMPANY.

RHODE ISLAND & MASSACHUSETTS RAILROAD COMPANY,
(MASSACHUSETTS DIVISION),
FRANKLIN, MASS.

JAMES P. RAY,
JOSEPH G. RAY,
EDGAR K. RAY,
JAMES F. RAY,
GEORGE W. WIGGIN,
Directors.
JOSEPH G. RAY,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

NORFOLK, ss. FRANKLIN, July 31, 1891. Then personally appeared James P. Ray, Joseph G. Ray, Edgar K. Ray, James F. Ray, and George W. Wiggin, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

WILLIAM A. WYCKOFF,
Justice of the Peace.

REPORT

OF THE

STOCKBRIDGE & PITTSFIELD RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Housatonic Railroad Company of Connecticut.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$31,409 00	
Dividends on stocks owned (34 shares Stock- bridge & Pittsfield Railroad stock), . .	238 25	
TOTAL INCOME,		\$31,647 25
Salaries and maintenance of organization, . .	\$218 65	
Taxes,	7,324,58	
TOTAL DEDUCTIONS,		7,543 23
NET INCOME,		24,104 02
Dividends declared: (5 372 per cent.),		24,084 42
Surplus for year ending June 30, 1891,		19 60
Balance Profit and Loss Account June 30, 1890 (surplus), . .		2,562 88
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		2,582 48

General Balance Sheet June 30, 1891.

DR.

Cost of road,	\$448,700 00	
Stock of Stockbridge & Pittsfield Railroad Co. (34 shares),	2,550 00	
TOTAL PERMANENT INVESTMENTS,		\$451,250 00
Cash,		238 39
TOTAL,		\$451,488 39

CR.

Capital stock,	\$448,700 00
Dividends not called for,	205 91
Profit and Loss balance,	2,582 48
TOTAL,	\$451,488 39

CAPITAL STOCK.	
Capital stock authorized by charter, . . .	\$550,000 00
Capital stock authorized by votes of company, . . .	448,700 00
Capital stock issued (number of shares, 4,487); amount paid in, . . .	\$448,700 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	
Total number of stockholders, . . .	200
Number of stockholders in Massachusetts, . . .	148
Amount of stock held in Massachusetts, . . .	\$303,100 00
DESCRIPTION OF ROAD OWNED.	
Main line of road from Van Dusen ville to Pittsfield, . . .	22.93 miles.
Main line of road in Massachusetts, . . .	22.93 miles.

NAME AND RESIDENCE OF OFFICERS.

D. R. Williams, *President*, Stockbridge, Mass. D. A. Kimball, *Treasurer and Clerk of Corporation*, Stockbridge, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Daniel R. Williams, Stockbridge, Mass. Henry W. Taft, Pittsfield, Mass.
 Ferdinand Hoffman, Stockbridge, Mass. John B. Hull, Stockbridge, Mass.
 William C. Spaulding, West Stockbridge, Mass. William J. Bartlett, Lee, Mass.
 Daniel A. Kimball, Stockbridge, Mass.

PROPER ADDRESS OF THE COMPANY.

STOCKBRIDGE & PITTSFIELD RAILROAD COMPANY,
 STOCKBRIDGE, MASS.

D. R. WILLIAMS,
 DANIEL A. KIMBALL,
 FERDINAND HOFFMAN,
 JOHN B. HULL,
Directors.
 D. A. KIMBALL,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

BERKSHIRE, SS. STOCKBRIDGE, July 11, 1891. Then personally appeared D. R. Williams, D. A. Kimball, Ferdinand Hoffman and John B. Hull, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FRED'K S. AYMAR,
Justice of the Peace.

REPORT

OF THE

STONY BROOK RAILROAD CORPORATION,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Maine Railroad.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$21,500 00
TOTAL INCOME,	21,500 00
Salaries and maintenance of organization,	277 00
NET INCOME,	21,223 00
Dividends declared (7 per cent.),	21,000 00
Surplus for year ending June 30, 1891,	223 00
Balance Profit and Loss Account June 30, 1890 (deficit),	1,496 37
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (DEFICIT),	1,273 37

OPERATING EXPENSES.

General expenses :	
Salaries of officers,	\$250 00
General office expenses and supplies,	27 00
TOTAL,	\$277 00

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$276,601 19
Lands in Massachusetts,	21,492 38
TOTAL PERMANENT INVESTMENTS,	\$298,093 57
Cash,	633 06
Profit and Loss balance,	1,273 37
TOTAL,	\$300,000 00

Cr.

Capital stock,	\$300,000 00
TOTAL,	300,000 00

CAPITAL STOCK.

Capital stock authorized by charter,	\$300,000 00
Capital stock authorized by votes of company,	300,000 00
Capital stock issued (number of shares, 3,000); amount paid in,	\$300,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	300,000 00
Total number of stockholders,	230
Number of stockholders in Massachusetts,	214
Amount of stock held in Massachusetts,	\$286,000 00

DESCRIPTION OF ROAD OWNED.	
Main line of road from North Chelmsford to Ayer,	13.16 miles.
Main line of road in Massachusetts,	13.16 "
Total road belonging to this company,	13.16 "
Sidings and other tracks not before enumerated,	4.18 "
Same in Massachusetts,	4.18 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	17.34 "
Same in Massachusetts,	17.34 "
GENERAL INFORMATION.	
<i>Highway and Railroad Crossings in Massachusetts on Miles of Road owned.</i>	
Number of crossings of highways at grade,	13
Number of crossings of highways over railroad,	2
Number of crossings of highways under railroad,	2
Number of highway bridges less than 18 feet above track,	3
Number of crossings at which gates or flagman are maintained,	3
Number of crossings at which there are neither signals nor flagman,	10
Number of railroad crossings under other railroads (specifying each),	1
Nashua & Acton.	

NAME AND RESIDENCE OF OFFICERS.

James B. Francis, *President*, Lowell, Mass. Jacob Rogers, *Treasurer and Clerk of Corporation*, Lowell, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

James B. Francis, Lowell, Mass. Sewell G. Mack, Lowell, Mass. George F. Richardson, Lowell, Mass. Jacob Rogers, Lowell, Mass. George Motley, Lowell, Mass. Henry C. Howe, Lowell, Mass. J. Henry Read, Westford, Mass.

PROPER ADDRESS OF THE COMPANY.

STONY BROOK RAILROAD CORPORATION,
LOWELL, MASS.

FRANK JONES,
JAS. T. FURBER,
JOHN W. SANBORN,
ASA P. POTTER,
J. S. RICKER,
RICHARD J. OLNEY,
CHAS. A. SINCLAIR,
DAVID P. KIMBALL,
WM. T. HART,

Directors of the Boston & Maine Railroad.

AMOS BLANCHARD,
Treasurer of the Boston & Maine Railroad.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Sept. 10, 1891. Then personally appeared the above-named Jones, Furber, Sanborn, Potter, Olney, Sinclair, Kimball and Hart, and the above-named Blanchard, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

SIGOURNEY BUTLER,

Justice of the Peace.

REPORT

OF THE

UNION FREIGHT RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

INCOME ACCOUNT.

General Exhibit for the Year.

Gross earnings from operation,	\$96,393 40	
Less operating expenses,	65,124 76	
Income from operation,		\$31,268 64
Dividends on stock owned (Union Freight Railroad),		910 00
TOTAL INCOME,		32,178 64
Deductions from income:		
Interest and discount on interest-bearing		
current liabilities,	\$2,913 38	
Taxes,	2,312 31	
Total deductions from income,		\$5,225 69
NET INCOME,		26,952 95
Dividends declared (7 per cent. on common stock),		21,000 00
Surplus for year ending June 30, 1891,		5,952 95
Balance Profit and Loss Account June 30, 1890 (surplus),		46,997 48
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		52,950 43

EARNINGS FROM OPERATION.

Freight:	
Freight revenue,	96,393 40
TOTAL GROSS EARNINGS FROM OPERATION,	\$96,393 40

OPERATING EXPENSES.

Maintenance of way and structures:	
Renewals of rails,	\$14,918 76
Renewals of ties,	848 10
Repairs of buildings,	502 98
TOTAL,	\$16,269 84
Maintenance of equipment:	
Repairs and renewals of locomotives,	7,125 52
TOTAL,	\$7,125 52
Conducting transportation:	
Wages of engineers, firemen and roundhousemen,	\$6,961 90
Fuel for locomotives,	3,711 36
Water supplies for locomotives,	252 00
All other supplies for locomotives,	408 87
Wages of other trainmen,	11,540 94
All other train supplies,	43 97
Wages of switchmen, flagmen and watchmen,	1,164 53
Expense of telegraph, including train despatchers and operators,	120 80

Conducting transportation — <i>Concluded.</i>		
Wages of station agents, clerks and laborers,		\$2,179 08
Station supplies,		79 24
Car mileage — balances,		877 61
Loss and damage,		87 85
Injuries to persons,		6 75
TOTAL,		\$27,434 90
General expenses :		
Salaries of officers,		\$3,899 92
Salaries of clerks,		599 28
General office expenses and supplies,		16 75
Insurance,		94 60
Rents for tracks, yards and terminals,		9,000 00
Legal expenses,		368 58
Stationery and printing,		242 69
Other general expenses,		72 68
TOTAL,		\$14,294 50
Recapitulation of expenses :		
Maintenance of way and structures,		\$16,269 84
Maintenance of equipment,		7,125 52
Conducting transportation,		27,434 90
General expenses,		14,294 50
GRAND TOTAL,		\$65,124 76
Percentage of operating expenses to earnings,		67.56
General Balance Sheet June 30, 1891.		
Dr.		
Cost of road,	\$401,069 67	
Cost of equipment,	14,000 00	
Stock of Union Freight Railroad Company,	13,000 00	
TOTAL PERMANENT INVESTMENTS,		\$428,069 67
Cash,	\$39,346 98	
Net traffic balance from other companies,	1,596 06	
Other cash assets,	10,500 00	
TOTAL CASH AND CURRENT ASSETS,		51,443 04
Materials and supplies,		2,836 86
TOTAL,		\$482,349 57
Cr.		
Capital stock,		\$300,000 00
Current liabilities :		
Loans and bills payable,	\$110,000 00	
Audited vouchers and accounts,	17,035 22	
Wages and salaries,	2,363 92	
TOTAL CURRENT LIABILITIES,		129,399 14
Profit and loss balance,		52,950 43
TOTAL,		\$482,349 57

CAPITAL STOCK.

Capital stock authorized by charter,	\$500,000 00	
Capital stock authorized by votes of company,	300,000 00	
Capital stock issued (number of shares, 3,000) ; amount paid in,		\$300,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		300,000 00
Total number of stockholders,	3	
Number of stockholders in Massachusetts,	3	
Amount of stock held in Massachusetts,	\$300,000 00	

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Freight traffic :

Number of tons carried of freight earning revenue,	341,340
Number of tons carried one mile,	471,132
Average distance haul of one ton,	1.38 miles.
Total freight revenue,	\$96,393 40
Average amount received for each ton of freight,	28.240 cents.
Average receipts per ton per mile,	20.460 "
Estimated cost of carrying one ton one mile,	13.823 "
Freight earnings per mile of road,	\$39,668 '07
Freight earnings per train mile,	\$3 61.380

Train mileage :

Miles run by freight trains,	26,674
Total train mileage,	26,674
Average number of persons employed,	45

Rates of freight :

Average rate per ton per mile received from freight way-billed local,	20.5 cents.
Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies,	16.8 cents.

DESCRIPTION OF ROAD OWNED.

Main line of road from Boston & Lowell Railroad to Old Colony Railroad, in the city of Boston,	2.431 miles.
Main line of road in Massachusetts,	2.431 miles.
Double track on main line, . . . . .	.937 mile.
Same in Massachusetts, . . . . .	.937 mile.
Total road belonging to this company,	2.431 miles.
Sidings and other tracks not before enumerated,	1.280 "
Same in Massachusetts,	1.280 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	4.648 "
Same in Massachusetts,	4.648 "
Total length of tracks laid with steel rails,	4.648 "
[Weights per yard, 88 pounds.]	
Total miles of road operated by this company,	2.431 "
Total miles of road operated by this company in Massachusetts,	2.431 "

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Total Number.	Maximum Weight.	Average Weight.
Locomotives :				
Freight,	4	4	Tons. 31	Tons. 31
TOTAL,	4	4	-	-

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	-	-	-	-	-
Employees,	-	-	-	1	-	1	-	1
Others,	-	-	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT IN MASSACHUSETTS.

March 4, 1891. — Frank H. Newhall had his right arm crushed while coupling cars. He was a freight brakeman.

NAME AND RESIDENCE OF OFFICERS.

Charles F. Choate, *President*, Southborough, Mass. James R. Kendrick, *General Manager*, Boston, Mass. A. H. Grovenor, *Superintendent*, Boston, Mass. S. C. Putnam, *General Freight Agent*, Hyde Park, Mass. John M. Washburn, *Treasurer and Clerk of Corporation*, Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Charles F. Choate, Southborough, Mass. Fred'k L. Ames, North Easton, Mass. James R. Kendrick, Boston, Mass. Nathaniel Thayer, Lancaster, Mass.

PROPER ADDRESS OF THE COMPANY.

UNION FREIGHT RAILROAD COMPANY,

Box 379, BOSTON, MASS.

CHARLES F. CHOATE,
J. R. KENDRICK,
N. THAYER,

Directors.

J. R. KENDRICK,
General Manager.

JOHN M. WASHBURN,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Aug. 28, 1891. Then personally appeared Charles F. Choate, James R. Kendrick, N. Thayer and John M. Washburn, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

AUSTIN W. ADAMS,
Justice of the Peace.

REPORT

OF THE

VERMONT & MASSACHUSETTS RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Fitchburg Railroad Company.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$194,580 00
TOTAL INCOME,	194,580 00
Salaries and maintenance of organization,	3,000 00
NET INCOME,	191,580 00
Dividends declared (6 per cent.),	191,580 00
Balance Profit and Loss Account June 30, 1890 (surplus),	142,002 28
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),	142,002 28

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$3,288,328 01	
Cost of equipment,	261,233 64	
Turner's Falls Branch,	145,300 63	
Lands in Massachusetts,	65,973 38	
TOTAL PERMANENT INVESTMENTS,		\$3,760,835 66
Cash,	\$11,558 75	
Balance account of Fitchburg Railroad Company,	576,169 64	
City Institution for Savings in Lowell,	354 53	
TOTAL CASH AND CURRENT ASSETS,		588,082 92
TOTAL,		\$4,348,918 58

Cr.

Capital stock,	\$3,193,000 00
Funded debt,	1,000,000 00
Current liabilities:	
Audited vouchers and accounts,	\$2,357 55
Dividends not called for,	11,558 75
TOTAL CURRENT LIABILITIES,	13,916 30
Profit and Loss balance,	142,002 28
TOTAL,	\$4,348,918 58

CAPITAL STOCK.

Capital stock authorized by charter, . . .	\$4,700,000 00	
Capital stock authorized by votes of company, . . .	3,193,000 00	
Capital stock issued (number of shares, 31,930); amount paid in, . . .		\$3,193,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		3,193,000 00
Total number of stockholders, . . .	1,227	
Number of stockholders in Massachusetts, . . .	1,070	
Amount of stock held in Massachusetts, . . .	\$2,942,200 00	

FUNDED DEBT.

Funded debt, as follows:

Bonds due May 1, 1903, rate of interest 5 per cent., . . .	\$1,000,000 00
Interest paid on same during year, . . .	\$50,000 00*

DESCRIPTION OF ROAD OWNED.

Main line of road from Fitchburg to Greenfield, . . .	56	miles.
Main line of road in Massachusetts, . . .	56	"
Double track on main line, . . .	56	"
Same in Massachusetts, . . .	56	"
Branches owned by company, viz.:		
Turner's Falls Branch, (single track), . . .	2.80	"
Total length of branches owned by company, . . .	2.80	"
Total road belonging to this company, . . .	58.80	"
Sidings and other tracks not before enumerated, . . .	30.19	"
Same in Massachusetts, . . .	30.19	"
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	144.99	"
Same in Massachusetts, . . .	144.99	"
Total length of tracks laid with steel rails, . . .	112	"

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade, . . .	32
Number of crossings of highways over railroad, . . .	14
Number of crossings of highways under railroad, . . .	15
Number of highway bridges 18 feet above track, . . .	14
Height of lowest bridge above the rail, . . .	18
Number of crossings at which gates or flagman are maintained, . . .	13
Number of crossings at which electric signals are maintained, . . .	1
Number of crossings at which there are neither signals nor flagman, . . .	19
Number of railroad crossings at grade (specifying each), . . .	1
Ware River Railroad.	
Number of railroad crossings over other railroads (specifying each), . . .	2
New Haven & Northampton at Deerfield.	
New Haven & Northampton at Turner's Falls.	
Number of railroad crossings under other railroads (specifying each), . . .	2
New London Northern Railroad.	
Connecticut River Railroad.	

NAME AND RESIDENCE OF OFFICERS.

George F. Fay, *President*, Fitchburg, Mass. Franklin N. Poor, *Treasurer*, 53 Devonshire Street, Boston, Mass. B. D. Locke, *Clerk of Corporation*, Arlington, Mass.

* Interest paid by Fitchburg Railroad Company.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

George F. Fay, Fitchburg, Mass. Thornton K. Ware, Fitchburg, Mass.
Francis Goodhue, Brattleborough, Vt. Edward L. Davis, Worcester, Mass.
Alvah Crocker, Fitchburg, Mass. Charles A. Welch, Boston, Mass. George
F. Richardson, Lowell, Mass.

PROPER ADDRESS OF THE COMPANY.

VERMONT & MASSACHUSETTS RAILROAD COMPANY,
TREASURER'S OFFICE, 53 DEVONSHIRE STREET,
BOSTON, MASS.

H. S. MARCY,
ROBERT CODMAN,
J. Q. ADAMS,
WM. A. RUSSELL.

Directors of the Fitchburg Railroad Company.

JOHN ADAMS,

Superintendent.

DAN. A. GLEASON,

Treasurer of the Fitchburg Railroad Company.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Sept. 18, 1891. Then personally appeared H. S. Marcy, Robert Codman, J. Q. Adams, Wm. A. Russell, John Adams and D. A. Gleason, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

EDMUND D. CODMAN,
Justice of the Peace.

REPORT

OF THE

WARE RIVER RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Albany Railroad Company.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$52,500 00
Dividends declared (7 per cent.),	52,500 00

General Balance Sheet June 30, 1891.

Dr.

Cost of road,	\$1,115,163 82
TOTAL,	\$1,115,163 82

Cr.

Capital stock,	\$750,000 00
Unfunded debt,	365,163 82
TOTAL,	\$1,115,163 82

CAPITAL STOCK.

Capital stock authorized by charter,	\$1,000,000 00
Capital stock authorized by votes of company,	750,000 00
Capital stock issued (number of shares, 7,500); amount paid in,	\$750,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	750,000 00
Total number of stockholders,	134
Number of stockholders in Massachusetts,	128
Amount of stock held in Massachusetts,	\$611,600 00

DESCRIPTION OF ROAD OWNED.

Main line of road from Palmer to Winchendon,	49.35 miles.
Main line of road in Massachusetts,	49.35 "
Total road belonging to this company,	49.35 "
Sidings and other tracks not before enumerated,	6.05 "
Same in Massachusetts,	6.05 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	55.40 "
Same in Massachusetts,	55.40 "
Total length of tracks laid with steel rails,	45.48 "

[Weights per yard, 63 to 72 pounds.]

GENERAL INFORMATION.	
<i>Highway and Railroad Crossings in Massachusetts on Miles of Road owned.</i>	
Number of crossings of highways at grade,	51
Number of crossings of highways over railroad,	1
Number of crossings of highways under railroad,	5
Number of highway bridges 18 feet above track,	1
Height of lowest bridge above the rail,	18 ft. 3 in.
Number of crossings at which gates or flagman are maintained,	1
Number of crossings at which there are neither signals nor flagman,	50
Number of railroad crossings at grade (specifying each),	2
Vermont & Massachusetts Railroad.	
Cheshire Railroad.	
Number of railroad crossings under other railroads (specifying each),	1
Massachusetts Central Railroad.	

NAME AND RESIDENCE OF OFFICERS.

J. A. Rumrill, *President*, Springfield, Mass. C. E. Stevens, *Treasurer*, Hingham, Mass., E. W. Long, *Clerk of Corporation*, Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

J. A. Rumrill, Springfield, Mass. C. A. Stevens, Ware, Mass. E. B. Gillett, Westfield, Mass. C. E. Stevens, Hingham, Mass. H. B. Chapin, Boston, Mass. Chas. S. Sargent, Brookline, Mass. C. E. Stevens, Ware, Mass.

PROPER ADDRESS OF THE COMPANY.

WARE RIVER RAILROAD COMPANY,
BOSTON, MASS.

J. A. RUMRILL,
C. S. SARGENT,
C. E. STEVENS,
H. B. CHAPIN,
Directors.
C. E. STEVENS,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Aug. 25, 1891. Then personally appeared J. A. Rumrill, C. S. Sargent, C. E. Stevens and H. B. Chapin, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FRANK H. RATCLIFFE,
Justice of the Peace.

REPORT

OF THE

WEST AMESBURY BRANCH RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Maine Railroad.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$5,700 00
TOTAL INCOME,	5,700 00
Salaries and maintenance of organization,	\$50 90
Interest on funded debt accrued,	3,990 00
Taxes,	437 79
TOTAL DEDUCTIONS,	4,478 69
NET INCOME,	1,221 31
Dividends declared (2½ per cent.),	1,282 50
Deficit for year ending June 30, 1891,	61 19
Balance Profit and Loss Account June 30, 1890 (surplus),	631 93
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),	570 74

General Balance Sheet June 30, 1891.

DR.

Cost of road,	\$114,000 00
Cash,	620 24
TOTAL,	\$114,620 24

CR.

Capital stock,	\$57,000 00
Funded debt,	57,000 00
Dividends not called for,	49 50
Profit and Loss balance,	570 74
TOTAL,	\$114,620 24

CAPITAL STOCK.

Capital stock authorized by charter,	\$150,000 00
Capital stock authorized by vote of company,	114,000 00
Capital stock issued (number of shares, 570); amount paid in,	\$57,000 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	57,000 00
Total number of stockholders,	26
Number of stockholders in Massachusetts,	22
Amount of stock held in Massachusetts,	\$41,200 00

FUNDED DEBT.	
Funded debt, as follows:	
Bonds due July 1, 1893, rate of interest 7 per cent., . . .	\$57,000 00
Interest paid on same during year, . . . \$3,990 00	
DESCRIPTION OF ROAD OWNED.	
Main line of road from Merrimac, Mass., to Newton, N. H.,	4.45 miles.
Main line of road in Massachusetts,	2.13 "
Main line of road in New Hampshire,	2.32 "
Total road belonging to this company,	4.45 "
Sidings and other tracks ^s not before enumerated, . . . .	.49 mile.
Same in Massachusetts, . . . . .	.11 mile.
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	4.94 miles.
Same in Massachusetts,	2.24 miles.
GENERAL INFORMATION.	
<i>Highway and Railroad Crossings in Massachusetts on Miles of Road owned.</i>	
Number of crossings of highways at grade,	1
Number of crossings of highways under railroad,	1
Number of crossings at which there are neither signals nor flagman,	1

NAME AND RESIDENCE OF OFFICERS.

Wm. H. Haskell, *President*, Merrimac, Mass. Daniel J. Poore, *Treasurer and Clerk of Corporation*, Merrimac, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Wm. H. Haskell, Merrimac, Mass. Benj. F. Sargent, Merrimac, Mass.
 Albert Sargent (deceased), Merrimac, Mass. John B. Judkins, Merrimac, Mass.
 E. R. Brown, Dover, N. H.

PROPER ADDRESS OF THE COMPANY,

WEST AMESBURY BRANCH RAILROAD COMPANY,
 MERRIMAC, MASS.

WM. H. HASKELL,
 BENJAMIN F. SARGENT,
 J. B. JUDKINS,
Directors.
 DANIEL J. POORE,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

ESSEX, ss. MERRIMAC, Sept. 4, 1891. Then personally appeared Wm. H. Haskell, Benjamin F. Sargent, J. B. Judkins and Daniel J. Poore, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

OTIS E. LITTLE,
Notary Public.

REPORT

OF THE

WEST STOCKBRIDGE RAILROAD CORPORATION,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Housatonic Railroad Company of Connecticut.]

INCOME ACCOUNT.

General Exhibit for the Year.

Income from lease of road,	\$1,800 00
TOTAL INCOME,	1,800 00
Salaries and maintenance of organization,	\$30 15
Taxes,	313 83
 TOTAL DEDUCTIONS,	 343 98
NET INCOME,	1,456 02
Dividends declared (3.80 per cent.),	1,504 80
Deficit for year ending June 30, 1891,	48 78
Balance Profit and Loss Account June 30, 1890 (surplus),	1,590 76
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),	1,541 98

General Balance Sheet June 30, 1891.

Dr.	
Cost of road,	\$39,600 00
Cash,	41 98
Due from solvent companies and other individuals,	1,500 00
 TOTAL,	 \$41,141 98
Cr.	
Capital stock,	\$39,600 00
Profit and Loss balance,	1,541 98
 TOTAL,	 \$41,141 98

CAPITAL STOCK.

Capital stock authorized by charter,	\$75,000 00
Capital stock authorized by votes of company,	39,600 00
Capital stock issued (number of shares, 396); amount paid in,	\$39,600 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,	39,600 00
Total number of stockholders,	6

DESCRIPTION OF ROAD OWNED.	
Main line of road from West Stockbridge to State line, . . .	2.64 miles.
Main line of road in Massachusetts,	2.64 "
Total road belonging to this company,	2.64 "

NAME AND RESIDENCE OF OFFICERS.

Wm. H. Starbuck, *President*, New York, N. Y. Wm. H. Stevenson, *Managing Director*, Bridgeport, Conn. M. E. Stone, *Treasurer and Clerk of Corporation*, New York, N. Y.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Wm. H. Starbuck, New York, N. Y. J. L. Macaulay, New York, N. Y.
J. A. Bostwick, New York, N. Y. Wm. H. Stevenson, Bridgeport, Conn.
M. E. Stone, New York, N. Y.

PROPER ADDRESS OF THE COMPANY.

WEST STOCKBRIDGE RAILROAD CORPORATION,
22 WILLIAM STREET, NEW YORK, N. Y.

W. H. STARBUCK,
J. L. MACAULAY,
M. E. STONE,
Directors.
M. E. STONE,
Treasurer.

STATE OF NEW YORK.

CITY AND COUNTY OF NEW YORK, ss. July 7, 1891. Then personally appeared before me, the undersigned, W. H. Starbuck, J. L. Macaulay and M. E. Stone, all to me personally known and by me known to be directors in the West Stockbridge Railroad Corporation, whose signatures were above affixed in my presence, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

GERALD B. OWEN,
Notary Public.

REPORT

OF THE

WORCESTER, NASHUA & ROCHESTER RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[This road is leased to and operated by the Boston & Maine Railroad.]

INCOME ACCOUNT.	
<i>General Exhibit for the Year.</i>	
Income from lease of road,	\$250,000 00
TOTAL INCOME,	250,000 00
Salaries and maintenance of organization,	\$1,585 63
Interest on funded debt accrued,	69,226 67
Interest and discount on interest-bearing current liabilities,	18,553 26
Other items chargeable to income,	2,061 25
TOTAL DEDUCTIONS,	\$91,426 81
NET INCOME,	158,573 19
Dividends declared (6 per cent. on 30,644 shares),	183,864 00
Deficit for year ending June 30, 1891,	25,290 81
Balance Profit and Loss Account June 30, 1890 (deficit),	274,844 44
TOTAL PROFIT AND LOSS ACCOUNT (DEFICIT),	305,135 25
Add, paid on account of old claims,	733 88
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (DEFICIT),	305,869 13

General Balance Sheet June 30, 1891.	
DR.	
Cost of road,	\$4,138,584 99
Cost of equipment,	415,336 03
TOTAL PERMANENT INVESTMENTS,	\$4,553,921 02
Cash,	\$5,546 02
Due from solvent companies and other individuals,	111 33
Other cash assets (Worcester, Nashua & Rochester Railroad stock),	35,300 00
TOTAL CASH AND CURRENT ASSETS,	40,957 35
Profit and Loss balance,	305,869 13
TOTAL,	\$4,900,747 50
CR.	
Capital stock,	\$3,099,800 00
Funded debt,	1,429,000 00

Current liabilities:		
Loans and bills payable,	\$352,000 00	
Matured interest coupons unpaid (including coupons due July 1),	1,750 00	
TOTAL CURRENT LIABILITIES,		\$353,750 00
Accrued interest not yet due,		18,197 50
TOTAL,		\$4,900,747 50

CAPITAL STOCK.

Capital stock authorized by charter,	\$3,600,000 00	
Capital stock authorized by votes of company,	3,099,800 00	
Capital stock issued (number of shares 30,998); amount paid in,		\$3,099,800 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		3,099,800 00
Total number of stockholders,	820	
Number of stockholders in Massachusetts,	568	
Amount of stock held in Massachusetts,	\$1,917,000	

FUNDED DEBT.

Funded debt, as follows:

Mortgage bonds due April 1, 1893, rate of interest 5 per cent.,	\$12,475 00	\$250,000 00
Interest paid on same during year,		
Mortgage bonds due April 1, 1894, rate of interest 5 per cent.,	\$26,962 50	564,000 00
Interest paid on same during year,		
Mortgage bonds due Feb. 1, 1893, rate of interest 5 per cent.,	\$19,550 00	385,000 00
Interest paid on same during year,		
Mortgage bonds due Jan. 1, 1906, rate of interest 4 per cent.,	\$6,000 00	150,000 00
Interest paid on same during year,		
Mortgage bonds due Jan. 1, 1930, rate of interest 4 per cent.,		80,000 00
Interest paid on same during year,	\$3,200 00	
TOTAL AMOUNT OF FUNDED DEBT,		\$1,429,000 00

DESCRIPTION OF ROAD OWNED.

Main line of road from Worcester, Mass., to Rochester, N. H.,	94.48 miles.
Main line of road in Massachusetts,	39.46 "
Main line of road in New Hampshire,	55.02 "
Double track on main line,	18.13 "
Same in Massachusetts,	18.13 "
Total road belonging to this company,	94.48 "
Sidings and other tracks not before enumerated,	31.54 "
Same in Massachusetts,	16.85 "
TOTAL LENGTH OF TRACK OWNED, COMPUTED AS SINGLE TRACK,	144.15 "
Same in Massachusetts,	74.44 "
Total length of tracks laid with steel rails,	89.00 "
[Weights per yard, 58 to 60 pounds.]	

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	37
Numbers of crossings of highways over railroad,	7

Numbers of crossings of highways under railroad,	8
Number of highway bridges 18 feet above track,	4
Number of highway bridges less than 18 feet above track, . .	3
Height of lowest bridge above the rail,	15 feet.
Number of crossings at which gates or flagman are maintained,	18
Number of crossings at which there are neither signals nor flagman,	19
Number of railroad crossings at grade (specifying each), . .	5
Worcester Division of the Fitchburg Railroad in Worcester.	
Central Massachusetts at Oakdale.	
Old Colony Railroad at Clinton.	
Fitchburg.	
Peterborough & Shirley at Ayer.	

NAME AND RESIDENCE OF OFFICERS.

James P. Cook, *President*, Salem, Mass. Frank P. Goulding, *General Counsel*, Worcester, Mass. Elijah B. Stoddard, *Auditor*, Worcester, Mass. T. W. Hammond, *Treasurer and Clerk of Corporation*, Worcester, Mass.

NAME AND RESIDENCE OF OFFICERS LAST ELECTED.

James P. Cook, Salem, Mass. Charles A. Sinclair, Portsmouth, N. H. Frank Jones, Portsmouth, N. H. George C. Lord, Newton, Mass. George W. Armstrong, Brookline, Mass. Elijah B. Stoddard, Worcester, Mass. John A. Spalding, Nashua, N. H. Charles Holman, Nashua, N. H.

PROPER ADDRESS OF THE COMPANY.

THE WORCESTER, NASHUA & ROCHESTER RAILROAD COMPANY,
WORCESTER, MASS.

GEO. W. ARMSTRONG,
CHAS. A. SINCLAIR,
FRANK JONES,
J. P. COOK,
E. B. STODDARD,
Directors.
T. W. HAMMOND,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER, SS. Aug. 19, 1891. Then personally appeared E. B. Stoddard and T. W. Hammond, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

J. STEWART BROWN,
Justice of the Peace.

SUFFOLK, SS. BOSTON, Aug. 26, 1891. Then personally appeared Geo. W. Armstrong, Chas. A. Sinclair, Frank Jones and J. P. Cook, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

HENRY T. GOULD,
Justice of the Peace.

WORCESTER, Aug. 29, 1891.

The undersigned, Commissioner of Worcester & Nashua Railroad Company for the Commonwealth of Massachusetts, having examined the foregoing report, believes it to be correct, and hereby approves the same.

JOHN J. PUTNAM.

The undersigned, Commissioner of the Commonwealth of Massachusetts of the Worcester & Nashua Railroad, on the twenty-ninth day of August, 1891, examined the accounts of said road to determine what portion of the receipts and expenditures pertained to that part of the road lying in Massachusetts, and what portion to that part lying in New Hampshire.

Cost of entire road (94.48 miles).	\$4,138,584 99
Cost of road in Massachusetts (39.46 miles),	1,991,582 59
Cost of road in New Hampshire (55.02 miles),	2,147,002 40
Cost of equipment of entire road,	415,336 03
Cost of equipment in Massachusetts,	277,000 69
Cost of equipment in New Hampshire,	138,335 34
Total income of entire road (leased),	250,000 00
Income from road lying in Massachusetts,	187,500 00
Income from road lying in New Hampshire,	62,500 00
Net income from entire road,	158,573 19
Net income from road lying in Massachusetts,	118,929 87
Net income from road lying in New Hampshire,	39,643 30
Total expenditures of corporation, including commissioners, etc.,	3,646 88

And the apportionment is hereby made according to the above figures.

JOHN J. PUTNAM,
Commissioner.

REPORT

OF THE

WORCESTER & SHREWSBURY RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[A narrow-gauge road.]

INCOME ACCOUNT.		
<i>General Exhibit for the Year.</i>		
Gross earnings from operation,	\$37,954 98	
Less operating expenses,	20,315 89	
Income from operation,	<u>17,639 09</u>	\$17,639 09
Deductions from income:		
Interest on funded debt accrued during year,	\$13 20	
Taxes,	268 89	
Total deductions from income,	<u>282 09</u>	1,588 89
NET INCOME,		16,050 20
Surplus for year ending June 30, 1891,		16,050 20
Balance Profit and Loss Account June 30, 1890 (surplus),		38,428 33
BALANCE PROFIT AND LOSS ACCOUNT JUNE 30, 1891 (SURPLUS),		54,478 53
EARNINGS FROM OPERATION.		
Passenger:		
Passenger revenue,		\$37,716 34
Mail,		199 80
TOTAL PASSENGER EARNINGS,		<u>\$37,916 14</u>
Other earnings from operation:		
Interest on deposits,		38 84
TOTAL GROSS EARNINGS FROM OPERATION,		<u>\$37,954 98</u>
OPERATING EXPENSES.		
Maintenance of way and structures:		
Repairs of roadway,		\$2,317 99
Renewals of ties,		375 54
Repairs of buildings,		313 71
TOTAL,		<u>\$3,007 24</u>
Maintenance of equipment:		
Repairs and renewals of locomotives,		\$1,905 21
Repairs and renewals of passenger cars,		995 11
TOTAL,		<u>\$2,900 32</u>

Conducting transportation :		
Wages of enginemen, firemen and roundhousemen,	\$2,037 71	
Fuel for locomotives,	6,092 83	
Water supply for locomotives,	245 68	
All other supplies for locomotives,	478 01	
Wages of other trainmen,	2,246 25	
All other train supplies,	56 74	
Wages of station agents, clerks and laborers,	664 00	
Station supplies,	81 28	
TOTAL,	\$11,902 50	
General expenses :		
Salaries of officers,	\$1,700 00	
Salaries of clerks,	100 00	
Advertising,	191 38	
Insurance,	162 70	
Other general expenses,	111 07	
TOTAL,	\$2,505 83	
Recapitulation of expenses :		
Maintenance of way and structures,	\$3,007 24	
Maintenance of equipment,	2,900 32	
Conducting transportation,	11,902 50	
General expenses,	2,505 83	
GRAND TOTAL,	\$20,315 89	
Percentage of operating expenses to earnings,	53+	

General Balance Sheet June 30, 1891.

DR.		
Cost of road,	\$57,759 92	
Cost of equipment,	42,801 48	
TOTAL PERMANENT INVESTMENTS,		\$100,561 40
Cash,	\$4,085 28	
Bills receivable,	12,000 00	
TOTAL CASH AND CURRENT ASSETS,		16,085 28
TOTAL,		\$116,646 68
CR.		
Capital stock,	\$36,825 00	
Funded debt,	22,000 00	
Loans and bills payable,	3,343 15	
Profit and Loss balance,	54,478 53	
TOTAL,		\$116,646 68
CAPITAL STOCK.		
Capital stock authorized by charter,	\$40,000 00	
Capital stock authorized by votes of company,	36,700 00	
Capital stock issued (number of shares, 367); amount paid in,		\$36,700 00
Capital stock paid in on shares not issued,		125 00
TOTAL AMOUNT PAID IN AS PER BOOKS OF THE COMPANY,		36,825 00

Total number of stockholders,	10
Number of stockholders in Massachusetts,	10
Amount of stock held in Massachusetts,	\$36,825 00

FUNDED DEBT.

Funded debt, as follows:

Bonds due Jan. 1, 1895, rate of interest 6 per cent.,	\$22,000 00
Interest paid on same during year,	\$1,320 00

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:

Number of passengers carried earning revenue,	527,992
Number of passengers carried one mile,	1,425,578
Average distance carried (about),	2.7
Total passenger revenue,	\$37,716 34
Average amount received from each passenger,	6.19 cents.
Average receipts per passenger per mile,	2.2 "
Estimated cost of carrying each passenger one mile,	1.42 "
Passenger earnings per mile of road,	\$13,969 00+

Train mileage:

Miles run by passenger trains,	39,889
Total mileage trains earning revenue,	39,889
Total train mileage,	39,889
Average number of persons employed,	9

Rates of fare:

Average rate of fare per mile received for local tickets,	3 cents.
Average rate of fare per mile received for commutation tickets,	2 "
Average rate of fare per mile received for season tickets,	1.1 "

DESCRIPTION OF ROAD OWNED.

Main line of road from Worcester to Lake Quinsigamond,	2.7 miles.
Main line of road in Massachusetts,	2.7 "
Total road belonging to this company,	2.7 "
Total length of tracks laid with steel rails,	2.7 "
[Weights per yard, 56 and 60 pounds.]	
Total miles of road operated by this company,	2.7 "
Total miles of road operated by this company in Massachusetts,	2.7 "
Number of stations on all roads owned by this company,	6

DESCRIPTION OF EQUIPMENT.

	Number Owned.	Average Weight.	Number Equipped with Train Brake.	Number Equipped with Driving-Wheel Brake.
Locomotives:		Tons.		
Passenger,	4	22½	4	4
TOTAL,	4	22½	4	4
Passenger cars,	8	-	-	-
Flat freight cars (basis of 8 wheels),	2	-	-	-
Cars in company's service:				
Gravel cars,	2	-	-	-
TOTAL,	12	-	-	-

 GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road owned.

Number of crossings of highways at grade,	4
Number of crossings at which there are neither signals nor flagman,	4

NAME AND RESIDENCE OF OFFICERS.

Horace H. Bigelow, *President and Treasurer*, Worcester, Mass. Irving E. Bigelow, *Superintendent, General Manager and Clerk of Corporation*, Worcester, Mass. S. K. Hindley, *Auditor*, Spencer, Mass. I. E. Bigelow, Worcester, Mass. A. H. Samson, *General Passenger Agent*, Worcester, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Charles S. Turner, Worcester, Mass. Josiah H. Clarke, Worcester, Mass. George H. Ball, Boston, Mass. George A. Stevens, Worcester, Mass. Horace H. Bigelow, Worcester, Mass.

PROPER ADDRESS OF THE COMPANY.

WORCESTER & SHREWSBURY RAILROAD COMPANY,

• WASHINGTON SQUARE, WORCESTER, MASS.

GEORGE H. BIGELOW,

JOSIAH H. CLARKE,

C. S. TURNER,

GEO. A. STEVENS,

Directors.

IRVING E. BIGELOW,

Superintendent.

HORACE H. BIGELOW,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER, ss. Oct. 26, 1891. Then personally appeared the above-named Horace H. Bigelow, Josiah H. Clarke, C. S. Turner, George A. Stevens and Irving E. Bigelow, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

EBEN F. THOMPSON,

Justice of the Peace.

REPORT

OF THE

HOUSATONIC RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1891.

[Showing revenue, expenses of operating, mileage, traffic, etc., on roads leased and operated by this company in Massachusetts, the same being the Berkshire, the Stockbridge & Pittsfield, and the West Stockbridge railroads.]

INCOME ACCOUNT.	
<i>General Exhibit for the Year.</i>	
Gross earnings from operation,	\$378,249 42
Less operating expenses,	230,521 06
Income from operation,	\$147,728 36
Dividends on stocks owned:	
West Stockbridge Railroad Company,	\$1,504 80
Income from other sources,	1,504 80
TOTAL INCOME,	149,233 16
Deductions from income:	
Interest and discount on interest-bearing current liabilities,	\$7,062 10
Rentals:	
Berkshire Railroad,	42,000 00
Stockbridge & Pittsfield Railroad,	31,409 00
West Stockbridge Railroad,	1,800 00
Total deductions from income,	82,271 10
NET INCOME,	66,962 06
Surplus for year ending June 30, 1891,	66,962 06
EARNINGS FROM OPERATION.	
Passenger:	
Passenger revenue,	\$137,838 04
Mail,	4,874 67
Express,	11,801 76
TOTAL PASSENGER EARNINGS,	\$154,514 47
Freight:	
TOTAL FREIGHT EARNINGS,	209,494 69
TOTAL PASSENGER AND FREIGHT EARNINGS,	\$364,009 16
Other earnings from operation:	
Miscellaneous earnings,	14,240 26
TOTAL GROSS EARNINGS FROM OPERATION,	\$378,249 42

OPERATING EXPENSES.

	Chargeable to Passenger Traffic.*	Chargeable to Freight Traffic.*	Total.
Maintenance of way and structures:			
Repairs of roadway,	\$13,184 13	\$10,786 95	\$23,971 08
Renewals of rails,	1,749 55	1,431 34	3,180 89
Renewals of ties,	5,588 00	4,571 93	10,159 93
Repairs of bridges and culverts,	3,481 36	2,848 39	6,329 75
Repairs of fences, road-crossings, signs and cattle guards,	840 33	687 55	1,527 88
Repairs of buildings,	2,005 66	1,640 99	3,646 65
Repairs of docks and wharves,	60 63	49 62	110 25
Other expenses,	44 39	36 33	80 72
TOTAL,	\$26,954 05	\$22,053 10	\$49,007 15
Maintenance of equipment:			
Repairs and renewals of locomotives,	\$4,995 78	\$4,087 46	\$9,083 24
Repairs and renewals of passenger cars,	5,512 93	-	5,512 93
Repairs and renewals of freight cars,	-	7,647 00	7,647 00
Shop machinery, tools, etc.,	100 95	82 60	183 55
Other expenses,	2 11	1 74	3 85
TOTAL,	\$10,611 77	\$11,818 80	\$22,430 57
Conducting transportation:			
Wages of engine-men, firemen and roundhouse- men,	\$12,379 64	\$10,492 44	\$22,872 08
Fuel for locomotives,	20,132 93	16,472 38	36,605 31
Water supply for locomotives,	803 82	657 67	1,461 49
All other supplies for locomotives,	712 25	582 75	1,295 00
Wages of other trainmen,	14,423 70	17,628 97	32,052 67
All other train supplies,	1,403 67	1,148 46	2,552 13
Wages of switchmen, flagmen and watchmen,	2,801 90	2,292 46	5,094 36
Expenses of telegraph, including train de- spatchers and operators,	2,155 89	1,945 73	4,101 62
Wages of station agents, clerks and laborers,	13,235 90	11,556 65	24,792 55
Station supplies,	984 59	805 58	1,790 17
Loss and damage,	445 27	909 76	1,355 03
Injuries to persons,	282 75	231 33	514 08
Other expenses,	10 15	8 31	18 46
TOTAL,	\$69,772 46	\$64,732 49	\$134,504 95
General expenses:			
Salaries of officers,	\$3,088 92	\$3,496 91	\$6,585 83
Salaries of clerks,	2,243 48	2,333 13	4,576 61
General office expenses and supplies,	1,122 73	918 59	2,041 32
Agencies, including salaries and rent,	177 95	145 60	323 55
Advertising,	711 80	582 38	1,294 18
Insurance,	552 18	451 78	1,003 96
Rentals not otherwise provided for,	1,586 93	1,298 40	2,885 33
Legal expenses,	345 17	282 41	627 58
Stationery and printing,	1,602 42	1,311 07	2,913 49
Other general expenses,	1,279 60	1,046 94	2,326 54
TOTAL,	\$12,711 18	\$11,867 21	\$24,578 39
Recapitulation of expenses:			
Maintenance of way and structures,	\$26,954 05	\$22,053 10	\$49,007 15
Maintenance of equipment,	10,611 77	11,818 80	22,430 57
Conducting transportation,	69,772 46	64,732 49	134,504 95
General expenses,	12,711 18	11,867 21	24,578 39
GRAND TOTAL,	\$120,049 46	\$110,471 60	\$230,521 06
Percentage of operating expenses to earnings,	-	-	60.94

* The items in these columns which are not directly chargeable to either passenger or freight business are to be apportioned between the two on the basis of train mileage as prescribed by the Interstate Commerce Commission. The result, therefore, is not accurate, but only approximate, and this fact must be borne in mind in drawing conclusions therefrom.

PASSENGER, FREIGHT AND TRAIN MILEAGE.

Passenger traffic:

Number of passengers carried earning revenue,	330,497
Number of passengers carried one mile,	5,680,835
Average distance carried,	17.19 miles.
Total passenger revenue,	\$137,838 04
Average amount received from each passenger,	41.71 cents.
Average receipts per passenger per mile,	2.43 "
Estimated cost of carrying each passenger one mile,*	2.11 "
Passenger earnings per mile of road,	\$2,957 90
Passenger earnings per train mile,	85.36 cents.

Freight traffic:

Number of tons carried of freight earning revenue,	216,817
Number of tons carried one mile,	10,637,064
Average distance haul of one ton,	49 06 miles.
Total freight revenue,	\$209,494 69
Average amount received for each ton of freight,	96.62 cents.
Average receipts per ton per mile,	1.97 "
Estimated cost of carrying one ton one mile,*	1.04 "
Freight earnings per mile of road,	\$4,495 59
Freight earnings per train mile,	\$1 61.51

Train mileage:

Miles run by passenger trains,	152,450
Miles run by freight trains,	102,641
Miles run by mixed trains,	36,087
Total mileage trains earning revenue,	291,178
Miles run by switching trains,	135,871
Miles run by construction and other trains,	14,258
Total train mileage,	441,307
Average number of persons employed,	180

Rates of fare:

Average rate of fare per mile received for local tickets,	2.96 cents.
Average rate of fare per mile received for commutation tickets, . . . . .	.75 cent.
Average rate of fare per mile received for mileage tickets,	2 cents.
Average rate of fare per mile received from passengers on joint tickets to and from other railroads and transportation companies,	2.59 "

Rates of freight:

Average rate per ton per mile received from freight way-billed local,	2.43 "
Average rate per ton per mile received from freight way-billed jointly with other railroads and transportation companies,	1.81 "

Roads and Branches in Massachusetts belonging to Other Companies operated by this Company under Lease or Contract, the Operations of which are included in this Return.

Berkshire Railroad, Connecticut State line to West Stockbridge, length,	21.03 miles.
Stockbridge & Pittsfield Railroad, Van Dusenville to Pittsfield, length,	22.93 "
West Stockbridge Railroad, West Stockbridge to New York State line, length,	2.64 "
Total length of above roads,	46.60 "
Total length of above roads in Massachusetts,	46.60 "
Total miles of road operated by this company,	46.60 "
Total miles of road operated by this company in Massachusetts,	46.60 "
Number of stations in Massachusetts on all roads operated by this company,	15
Number of telegraph offices in same,	10

* See note under "Operating Expenses."

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL (IN MASSACHUSETTS).		FROM THEIR OWN MISCONDUCT OR CARELESSNESS (IN MASSACHUSETTS).		TOTAL IN MASSACHUSETTS.		TOTAL ON WHOLE ROAD OPERATED.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	-	-	-	-	-
Employees,	-	-	1	1	1	1	-	-
Others,	-	-	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT IN MASSACHUSETTS.

Dec. 22, 1890. — Hiram Woodruff, brakeman, fell between cars from top of train at Great Barrington, and was instantly killed.

Jan. 20, 1891. — John Finn, brakeman, while coupling cars at South Glendale, was caught between engine and car and slightly injured.

February 15. — The dead body of a man, identified as P. Dalton, was found on the track, about midway between West Stockbridge and State line. It was supposed that the man was killed by a freight train of this company, although there was no direct evidence of the fact.

GENERAL INFORMATION.

Highway and Railroad Crossings in Massachusetts on Miles of Road leased.

Number of crossings of highways at grade,	43
Number of crossings of highways over railroad,	3
Number of highway bridges less than 18 feet above track, . .	3
Height of lowest bridge above the rail,	14 ft. 8 in.
Number of crossings at which gates or flagman are maintained,	2
Number of crossings at which electric signals are maintained,	1
Number of crossings at which there are neither signals nor flagman,	41

Bridges on Roads operated in Massachusetts.

Total length of pile and trestle bridging,	768 feet.
Bridges extensively repaired during the year (specify how):	
Additional abutments for Glendale bridge,	\$4,075 00
Total amount expended for repairs and renewals of bridges,	6,329 75

PROPER ADDRESS OF THE COMPANY,
HOUSATONIC RAILROAD COMPANY,
BRIDGEPORT, CONN.

WM. H. STEVENSON,
Vice-President and General Manager.

HERBERT W. SNOW,
Auditor.

STATE OF CONNECTICUT.

COUNTY OF FAIRFIELD, ss. Oct. 16, 1891. Personally appeared Wm. H. Stevenson, vice-president and general manager, and Herbert W. Snow, auditor, of the Housatonic Railroad Company, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

A. J. PORTER,
Notary Public.

REPORT

OF THE

ALBANY STREET FREIGHT RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Used only for the transportation of freight.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$75,000 00	
Capital stock authorized by votes of company, . . .	50,000 00	
Capital stock paid (par value of shares, \$50), . . .		\$50,000 00
Number of stockholders,	8	
DEBT.		
Unfunded debt as follows:		
Notes payable,	2,000 00	
TOTAL GROSS DEBT,		\$2,000 00
Amount of cash assets, viz.,		
Cash,	\$382 05	
Debit balances,	473 00	855 05
NET DEBT,		\$1,144 95
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION,		\$49,066 29
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		49,066 29
Cash assets,		855 05
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$49,921 34
REVENUE FOR THE YEAR.		
Transporting freight,	\$472 50	
Interest on bank account,	22 04	
TOTAL INCOME FROM ALL SOURCES,		\$494 54
EXPENSES OF OPERATING FOR THE YEAR.		
Repairs of road-bed and track,		\$1,243 98
Taxes, State and local,		73 70
Office expenses, and all other expenses not included above,		20 01
TOTAL EXPENSES OF OPERATING,		\$1,337 69

NET INCOME, DIVIDENDS, ETC.	
TOTAL NET DEFICIT ABOVE OPERATING EXPENSES,	\$843 15
Balance for the year, or deficit,	843 15
Deficit at commencement of year,	1,235 51
TOTAL DEFICIT SEPT. 30, 1891,	\$2,078 66
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$49,066 29
Cash and cash assets,	855 05
Deficit,	2,078 66
TOTAL ASSETS,	\$52,000 00
LIABILITIES.	
Capital stock,	\$50,000 00
Unfunded debt,	2,000 00
TOTAL LIABILITIES,	\$52,000 00
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
DR.	
To balance Sept. 30, 1890,	\$1,235 51
expenses,	1,337 69
	\$2,573 20
CR.	
By total income,	\$494.54
balance carried forward Sept. 30, 1891,	2,078 66
	\$2,573 20
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings, . . . . .	.856 mile.
Aggregate length of switches, sidings, etc., . . . . .	.076 "
Total length of track, measured as single track, . . . . .	.932 "
Total length of track paved, . . . . .	.932 "
Weight of rail per yard, and description of rail: T, 90 pounds.	
Description of the several lines or routes operated by this company:	
On Albany Street from Brookline to Lehigh streets.	
On Lehigh Street to yard of Boston & Albany Railroad.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company, . . . . .	.856 "

PROPER ADDRESS OF THE COMPANY.

ALBANY STREET FREIGHT RAILWAY COMPANY,

81 MILK STREET, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Henry M. Whitney, *President*, Brookline, Mass. Joseph H. Goodspeed, *Treasurer*, Boston, Mass. Prentiss Cummings, *Clerk of Corporation*, Brookline, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Henry M. Whitney, Brookline, Mass. Prentiss Cummings, Brookline, Mass. Edmund Reardon, Cambridge, Mass. Frank H. Monks, Brookline, Mass. G. D. Braman, Cohasset, Mass.

HENRY M. WHITNEY,
PRENTISS CUMMINGS,
EDMUND REARDON,

Directors.

J. H. GOODSPEED,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Nov. 13, 1891. Then personally appeared the above-named Henry M. Whitney, Prentiss Cummings, Edmund Reardon and J. H. Goodspeed, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FREDERIC TUDOR, JR.,

Justice of the Peace.

REPORT

OF THE

ATTLEBOROUGH, NORTH ATTLEBOROUGH & WRENTHAM
STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$17,000 00	
Capital stock authorized by votes of company,	60,000 00	
Capital stock paid (par value of shares, \$100), . . . . .	. . . . .	\$60,000 00
Number of stockholders, . . . . .	. . . . . 11	
DEBT.		
Funded debt, as follows :		
First mortgage bonds due in 20 years, rate of interest 5 per cent., . . . . .	. . . . .	\$50,000 00
Unfunded debt, as follows, . . . . .	. . . . .	24,944 07
Notes payable,	\$16,800 00	
Open accounts,	8,144 07	
TOTAL GROSS DEBT, . . . . .	. . . . .	\$74,944 07
Amount of cash assets, viz., . . . . .	. . . . .	9,623 76
Cash,	\$1,888 34	
Supplies,	7,258 22	
Debit balances,	477 20	
NET DEBT, . . . . .	. . . . .	\$65,320 31
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving, . . . . .	. . . . .	\$46,077 77
Track, including timber, rails, etc., and laying,	
Interest during construction, commissions, discounts, etc., . . . . .	. . . . .	1,648 74
Engineering, agencies, salaries, and other expenses during construction, . . . . .	. . . . .	20,097 28
TOTAL COST OF CONSTRUCTION, . . . . .	. . . . .	\$67,823 79
EQUIPMENT.		
Horses, . . . . .	. . . . .	\$570 95
Cars, . . . . .	. . . . .	8,980 40
Other articles of equipment, . . . . .	. . . . .	41,428 17
TOTAL COST OF EQUIPMENT, . . . . .	. . . . .	\$50,979 52

LAND AND BUILDINGS.	
Land owned by company needed in operating road, . . .	\$750 00
Buildings owned by company needed in operating road, . . .	8,051 13
TOTAL COST OF LAND AND BUILDINGS,	\$8,801 13
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$127,604 44
Cash assets,	9,623 26
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$137,228 20
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks,	\$2,772 11
New cars,	5,022 23
Other equipment,	4,115 90
TOTAL ADDITION TO PROPERTY,	\$11,910 24
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$37,772 44
Income from other sources,	324 04
TOTAL INCOME FROM ALL SOURCES,	\$38,096 48
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$2,202 32
Repairs of cars and other vehicles, harness and horse-shoeing,	1,245 36
Repairs of buildings,	127 12
Wages and salaries of president, treasurer, superintendent and their clerks,	2,018 12
Wages and salaries of all other persons employed in operating the road,	9 929 95
Taxes, State and local,	194 05
Hire of power,	10,950 00
Insurance,	1,075 00
Damages for injuries to persons and property,	173 50
Office expenses, and all other expenses not included above,	3,072 71
TOTAL EXPENSES OF OPERATING,	\$30,998 13
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$7,098 35
Interest accrued during the year,	2,326 39
Dividends declared (10 per cent. for the year),	6,000 00
Balance for the year, or deficit,	1,228 04
Surplus at commencement of year,	3,512 17
Surplus at commencement of year, as changed by aforesaid entries,	3 512 17
TOTAL SURPLUS SEPT. 30, 1891,	2,284 12
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box-car, body only,	1
Open cars, tow,	4
One horse, including express wagon, tip cart, harness, etc., all included under head of "Horses" in ledger.	
Other articles of equipment:	
Various supplies used in operating road.	
The inventory includes snow-plows, levellers, and various electrical equipments.	
Number of box cars fitted with electric motors,	4
Number of open cars fitted with electric motors,	3

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$67,823 79
Equipment,	50,979 52
Land and buildings,	8,801 13
Cash and cash assets,	9,623 76
TOTAL ASSETS,	\$137,228 20

LIABILITIES.

Capital stock,	\$60,000 00
Funded debt,	50,000 00
Unfunded debt,	24,944 07
Surplus,	2,284 13
TOTAL LIABILITIES,	\$137,228 20

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

Dr.

To expenses,	\$30,998 13
interest,	2,326 39
dividends,	6,000 00
balance carried forward Sept. 30, 1891,	2,284 13
	\$41,608 65

Cr.

By balance Sept. 30, 1891,	\$3,512 17
total income,	38,096 48
	\$41,608 65

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	6.500 miles.
Aggregate length of switches, sidings, etc., . . . . .	.360 mile.
Total length of track, measured as a single track,	6.860 miles.
Total length of track paved,	2 "
Weight of rail per yard, and description of rail: T, steel rails; 40 pounds.	
Description of the several lines or routes operated by the company:	
Commence at Park Street crossing in town of Attleborough, thence through Park Street, West Main Street, West Avenue, North Avenue, Commonwealth Avenue, High Street, Elm Street, Washington Street, South Street to School Street in town of Wrentham, its terminus.	
Attleborough to North Attleborough, $4\frac{1}{2}$ miles; North Attleborough to Wrentham, $2\frac{1}{2}$ miles. Gauge of track, 4 feet $8\frac{1}{2}$ inches.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	6.500 "

MILES RUN, ETC.	
Total number of miles run during the year,	180,037
Total number of passengers carried in the cars,	766,586
Total number of round trips for the year,	13,849
Number of persons regularly employed by company,	25
Rates of fare,	5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	1	1	1	1	2
Employees,	-	1	-	1	-	2
Others,	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT.

Child attempted to cross track four feet in advance of car. The car was stopped as quickly as possible, but the child struck the car almost immediately. Afterwards died.

Man fell off car when it was standing still. Cause unknown.

A car left the track and while motorman was endeavoring to stop car, he was thrown off and rendered insensible. One passenger was also thrown off rear platform, and his hands badly scratched.

Woman either fell or stepped off car, before it had stopped. Not seriously injured.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Six and one-half miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse cars. Electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston system. Single trolley.

Average speed of the electric cars operated by your company, where not impeded by horse cars. Nine miles per hour.

PROPER ADDRESS OF THE COMPANY.

ATTLEBOROUGH, NORTH ATTLEBOROUGH & WRENTHAM STREET
RAILWAY COMPANY,
NORTH ATTLEBOROUGH, MASS.

NAME AND RESIDENCE OF OFFICERS.

Peter Nerney, *President*, Attleborough, Mass. M. A. Carter, *Superintendent*, Attleborough, Mass. C. T. Guild, *Treasurer and Clerk of Corporation*, North Attleborough, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Peter Nerney, Attleborough, Mass. E. S. Horton, Attleborough, Mass. M. B. Short, Attleborough, Mass. H. M. Daggett, Jr., Attleborough, Mass. Geo. Demarest, Plainville, Mass. H. G. Bacon, Plainville, Mass. C. T. Guild, North Attleborough, Mass.

PETER NERNEY,
E. S. HORTON,
M. B. SHORT,
H. M. DAGGETT, JR.,
GEO. DEMAREST,
H. G. BACON,
C. T. GUILD,

Directors of the Attleborough, N. Attleborough & Wrentham St. Railway Co.

C. T. GUILD,

Treasurer.

M. A. CARTER,

Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

BRISTOL, SS. NORTH ATTLEBOROUGH, Nov. 27, 1891. Then personally appeared Peter Nerney, E. S. Horton, M. B. Short, H. M. Daggett, Jr., Geo. Demarest, H. G. Bacou and C. T. Guild, directors, C. T. Guild, treasurer, and M. A. Carter, superintendent, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

PHILIP E. BRADY,
Justice of the Peace.

REPORT

OF THE

BROCKTON STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$150,000 00	
Capital stock authorized by votes of company,	150,000 00	
Capital stock paid (par value of shares, \$100), . . . . .	. . . . .	\$150,000 00
Number of stockholders, . . . . .	. . . . . 61	
DEBT.		
Funded debt, as follows, . . . . .	. . . . .	\$150,000 00
Bonds due April 1, 1905, rate interest $4\frac{1}{2}$ per cent.,	\$50,000 00	
Bonds due April 1, 1906, rate interest $4\frac{1}{2}$ per cent.,	50,000 00	
Bonds due April 1, 1910, rate interest $4\frac{1}{2}$ per cent.,	50,000 00	
Unfunded debt, as follows, . . . . .	. . . . .	70,873 88
Unpaid coupons,	\$3,465 00	
Sundry accounts,	6,408 88	
Notes payable,	61,000 00	
TOTAL GROSS DEBT, . . . . .	. . . . .	\$220,873 88
Amount of cash assets, viz., . . . . .	. . . . .	15,963 88
Cash,	\$5,863 12	
Supplies,	8,526 74	
Debit balances,	1,574 02	
NET DEBT, . . . . .	. . . . .	\$204,910 00
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION, . . . . .	. . . . .	\$247,932 16
EQUIPMENT.		
Horses, . . . . .	. . . . .	\$32,480 00
Cars, . . . . .	. . . . .	33,743 07
Other articles of equipment, . . . . .	. . . . .	11,333 31
TOTAL COST OF EQUIPMENT, . . . . .	. . . . .	\$77,556 38
LAND AND BUILDINGS.		
Land and buildings owned by company needed in operating road, . . . . .	. . . . .	\$49,629 59
TOTAL COST OF LAND AND BUILDINGS, . . . . .	. . . . .	\$49,629 59

TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$375,118 13
Cash assets,	15,963 88
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .	\$391,082 01
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks (number of feet 21,253),	\$34,543 71
New horses (number, 53),	7,420 00
New cars (number, 8),	7,331 84
Other equipment,	1,571 58
Land and buildings,	10,917 56
TOTAL ADDITION TO PROPERTY,	\$61,784 69
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$108,578 95
Received from other railways as tolls or rent,	113 53
Received from sales of manure,	857 49
TOTAL EARNINGS,	\$109,549 97
Income from other sources,	1,112 72
Advertising in the cars, \$300 00	
Rents, 439 00	
Use of teams and standing grass sold, 373 72	
TOTAL INCOME FROM ALL SOURCES,	\$110,662 69
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$1,596 49
Repairs of cars and other vehicles, harness and horse shoeing,	5,482 87
Repairs of buildings,	157 01
Renewal of horses,	2,496 75
Wages and salaries of president, treasurer, superintendent and their clerks,	5,213 00
Wages and salaries of all other persons employed in operating the road,	39,623 02
Provender,	22,645 18
Taxes, State and local,	2,752 38
Insurance,	1,451 48
Damages for injuries to persons and property,	1,067 74
Office expenses, and all other expenses not included above, including snow expense,	2,755 83
TOTAL EXPENSES OF OPERATING,	\$85,241 75
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES, . . .	\$25,420 94
Interest accrued during the year,	6,940 43
Dividends declared, 10 per cent. for the year,	15,000 00
Balance for the year, or surplus,	3,480 51
Surplus at commencement of year,	16,727 62
TOTAL SURPLUS SEPT. 30, 1891,	20,208 13
INVENTORY OF EQUIPMENT SEPT. 30, 1890.	
Box cars,	22
Open cars,	25
Horses,	232
Harnesses (pairs of),	42

Other articles of equipment :

Five snow-plows, 2 levellers, 1 sand-car, 6 sets track scrapers, 1 single cart, 1 double cart, 1 grain or hay wagon, 1 Concord wagon, 1 top buggy, 2 sets team harness, 1 cart harness, 2 carriage harness, collars, blankets, surcingles and halters, car poles, eveners and lead bars, horse power, 3 hay cutters, 3 platform scales, fare registers, car stoves, stable and track tools, office furniture, etc.

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$247,932 16
Equipment,	77,556 38
Land and buildings,	49,629 59
Cash and cash assets,	15,963 88

TOTAL ASSETS,	\$391,082 01
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LIABILITIES.

Capital stock,	\$150,000 00
Funded debt,	150,000 00
Unfunded debt,	70,873 88
Surplus,	20,208 13

TOTAL LIABILITIES,	\$391,082 01
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Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

Dr.

To expenses,	\$85,241 75
interest,	6,940 43
dividends,	15,000 00
balance carried forward Sept. 30, 1891,	20,208 13
	\$127,390 31

CR.

By balance Sept. 30, 1890,	\$16,727 62
total income,	110,662 69
	\$127,390 31

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	16.477 miles.
Aggregate length of switches, sidings, etc.,	1.206 "
Total length of track, measured as single track,	17.683 "
Total length of track paved,	17.312 "
Weight of rail per yard, and description of rail: Five and one-half miles, 40 pounds, T rail; 4 miles, 45 pounds, T rail; balance, 35 pounds, steel tram rail.	
Description of the several lines or routes operated by the company :	

Main Street Line.

Commences on Main Street at West Bridgewater line, running thence northerly through Main Street (with double track) to Pleasant Street, thence northerly on Main Street (with single track) to the Avon line, thence northerly on West Main and Main streets through the town of Avon to the Randolph line, thence northerly on South Main and North Main streets through the town of Randolph to the West Corners, so called.

Belmont and Pleasant Streets Line.

Commences on Belmont Street at West Street, thence easterly (double track) to Main Street, from Main Street (single track) to School, Lincoln and Montello streets, up Centre to Main Street, thence westerly on Pleasant Street to West Street.

Length of railway belonging to other companies, measured as single track, not including sidings, etc., operated by this company, or over which this company runs its cars, with the description of same:

On Centre Street for about 600 feet the East Side Street Railway Company has parallel tracks with this company, and the tracks are used in common by both companies.

Total length of railway, measured as single track, not including sidings, etc., operated by this company, . . .

16.477 miles.

MILES RUN, ETC.

Total number of miles run during the year,	382,522
Total number of passengers carried in the cars,	2,320,520
Total number of round trips for the year,	44,363
Number of persons regularly employed by company,	80
Rates of fare,	5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	2	-	2
Employees,	-	-	-	-	-	-
Others,	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT.

Aug. 1, 1891. — Woman slightly injured; stepped from car after it had started.

September 17. — Man injured; fell from moving car.

PROPER ADDRESS OF THE COMPANY.

BROCKTON STREET RAILWAY COMPANY,

BROCKTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

George H. Campbell, *President*, Boston, Mass. Horace B. Rogers, *Superintendent and Clerk of Corporation*, Brockton, Mass. Alfred A. Glasier, *Treasurer*, Boston, Mass. Fred B. Howard, *Assistant Treasurer*, Brockton, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

George H. Campbell, Boston, Mass. Alfred A. Glasier, Boston, Mass. John P. Morse, Brockton, Mass. Fred B. Howard, Brockton, Mass. Charles F. Porter, Brockton, Mass.

G. H. CAMPBELL,
ALFRED A. GLASIER,
JOHN P. MORSE,
FRED B. HOWARD,
CHARLES F. PORTER,

Directors of the Brockton Street Railway Company.

ALFRED A. GLASIER,
Treasurer.

HORACE B. ROGERS,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

PLYMOUTH, ss. BROCKTON, Oct. 19, 1891. Then personally appeared John P. Morse, Fred B. Howard, Charles F. Porter and Horace B. Rogers, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

RUFUS P. KINGMAN,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Oct. 26, 1891. Personally appeared G. H. Campbell and Alfred A. Glasier, and severally made oath that the foregoing statement by them subscribed is true, according to their best knowledge and belief.

ROB'T P. CLAPP,
Notary Public.

REPORT

OF THE

BEVERLY & DANVERS STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$12,000 00	
Capital stock authorized by votes of company,	25,000 00	
Capital stock paid (par value of shares, \$100), . . . . .	. . . . .	\$12,000 00
Number of stockholders, . . . . .	. . . . . 37	
DEBT.		
Unfunded debt, as follows:		
Notes,	\$11,404 78	
Accounts,	211 04	
TOTAL GROSS DEBT, . . . . .	. . . . .	\$11,615 82
Amount of cash assets, viz., . . . . .	. . . . .	1,800 00
Debit balances,	\$1,800 00	
NET DEBT, . . . . .	. . . . .	\$9,815 82
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,	\$4,617 52	
Track, including timber, rails, etc., and laying,	14,608 24	
Interest during construction, commissions, discounts, etc.,	431 82	
Engineering, agencies, salaries and other expenses during construction,	357 67	
TOTAL COST OF CONSTRUCTION, . . . . .	. . . . .	\$20,015 25
LAND AND BUILDINGS.		
Land owned by company needed in operating road, . . . . .	. . . . .	\$777 00
Buildings owned by company needed in operating road, . . . . .	. . . . .	2,202 22
TOTAL COST OF LAND AND BUILDINGS, . . . . .	. . . . .	\$2,979 22
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . . . .	. . . . .	\$22,994 47
Cash assets, . . . . .	. . . . .	1,800 00
TOTAL PROPERTY AND ASSETS OF COMPANY, . . . . .	. . . . .	\$24,794 47
REVENUE FOR THE YEAR.		
Received from passengers on railways operated by this company,	\$1,800 00	
TOTAL INCOME FROM ALL SOURCES, . . . . .	. . . . .	\$1,800 00

EXPENSES OF OPERATING FOR THE YEAR.	
Taxes, State and local,	\$211 04
TOTAL EXPENSES OF OPERATING,	\$211 04
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES, .	\$1,588 96
Interest accrued during the year,	410 31
Balance for the year, or surplus,	1,178 65
TOTAL SURPLUS SEPT. 30, 1891,	\$1,178 65
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$20,015 25
Land and buildings,	2,979 22
Cash and cash assets,	1,800 00
TOTAL ASSETS,	\$24,794 47
LIABILITIES.	
Capital stock,	\$12,000 00
Unfunded debt,	11,615 82
Surplus,	1,178 65
TOTAL LIABILITIES,	\$24,794 47
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To expenses,	\$211 04
Interest,	410 31
balance carried forward Sept. 30, 1891,	1,178 65
	\$1,800 00
Cr.	
By total income,	\$1,800 00
	\$1,800 00
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	3 09 miles.
Aggregate length of switches, sidings, etc., . . . . .	.12 mile.
Total length of track, measured as single track,	3.21 miles.
Total length of track paved, . . . . .	.09 mile.
Weight of rail per yard, and description of rail: 40 pounds, T.	
Description of the several lines or routes operated by the company:	
From corner Elliott and Cabot streets, Beverly, to corner Height and Liberty streets, Danvers.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	3.09 miles.

STATEMENT.

The Beverly & Danvers Street Railway Company own only its roadway, land and buildings.

The road has been operated during the past year (as it was the year before) under a contract, by which the contractor furnished the equipment, run the road and took the receipts, agreeing to pay a specified percentage on the stock and debt.

This contract by its terms was to continue to Oct. 1, 1891, but more than a month before that time the contractor ceased to operate the road.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Three and nine one-hundredths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse cars. Our road was only operated by electricity.

If storage batteries are used give the name of the storage battery. System of Union Electric Car Company with various make of batteries.

Average speed of the electric cars operated by your company, where not impeded by horse-cars. Seven to eight miles per hour.

PROPER ADDRESS OF THE COMPANY.

BEVERLY & DANVERS STREET RAILWAY COMPANY,
BEVERLY, MASS.

NAME AND RESIDENCE OF OFFICERS.

John I. Baker, *President*, Beverly, Mass. John S. Baker, *Superintendent and Clerk of Corporation*, Beverly, Mass. Peter E. Clark, *Treasurer*, Beverly, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

John I. Baker, Beverly, Mass. Peter E. Clark, Beverly, Mass. Samuel J. Foster, Beverly, Mass. Sidney W. Winslow, Beverly, Mass. Perry Collier, Beverly, Mass. Henry W. Foster (died, 1891). Calvin Putnam, Danvers, Mass. Gilbert A. Tapley, Danvers, Mass. Chas. W. Emerson, Danvers, Mass.

JOHN I. BAKER,
SAM'L J. FOSTER,
PETER E. CLARK,
PERRY COLLIER,
S. W. WINSLOW,

Directors of the Beverly & Danvers Street Railway Company.

PETER E. CLARK,
Treasurer.

JOHN S. BAKER,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

ESSEX, SS. BEVERLY, Nov. 8, 1891. Then personally appeared John I. Baker, Samuel J. Foster, Peter E. Clark, Perry Collier and S. W. Winslow, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

JOHN S. BAKER,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

And John S. Baker, superintendent, made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

Before me,

JOHN I. BAKER,
Justice of the Peace.

REPORT

OF THE

BOSTON & CHELSEA RAILROAD COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[This road is leased to the West End Street Railway Company, and is operated by the Lynn & Boston Railroad Company.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$300,000 00	
Capital stock authorized by votes of company, . . .	121,000 00	
Capital stock paid (par value of shares, \$50), . . .	. . .	\$121,000 00
Number of stockholders, . . . . .	. . . 100	
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION,		\$121,000 00
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$121,000 00
REVENUE FOR THE YEAR.		
Received from other railways as tolls or rent,		\$7,260 00
West End Street Railway Company,	\$7,260 00	
TOTAL INCOME FROM ALL SOURCES,		\$7,260 00
NET INCOME, DIVIDENDS, ETC.		
TOTAL NET INCOME ABOVE OPERATING EXPENSES,		\$7,260 00
Dividends declared (6 per cent. for the year),		7,260 00
General Balance Sheet Sept. 30, 1891.		
ASSETS.		
Construction,		\$121,000 00
TOTAL ASSETS,		\$121,000 00
LIABILITIES.		
Capital stock,		\$121,000 00
TOTAL LIABILITIES,		\$121,000 00

Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To dividends,	\$7,260 00
	<hr/> \$7,260 00
Cr.	
By total income,	\$7,260 00
	<hr/> \$7,260 00
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	4.116 miles.
Aggregate length of switches, sidings, etc., . . . . .	.038 mile.
Total length of track, measured as single track,	4.154 miles.

PROPER ADDRESS OF THE COMPANY.

BOSTON & CHELSEA RAILROAD COMPANY,
No. 81 MILK STREET, ROOM No. 41, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

W. W. Wheildon, *President*, Concord, Mass. John H. Studley, Jr., *Treasurer and Clerk of Corporation*, Malden, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

W. W. Wheildon, Concord, Mass. Geo. M. Brooks, Concord, Mass. Wm. G. Wheildon, Melrose, Mass. Reuben E. Demmon, Boston, Mass. T. Quincy Browne, Boston, Mass. Charles E. Powers, Boston, Mass. Benj. H. Dewing, Revere, Mass.

WM. W. WHEILDON,
W. G. WHEILDON,
T. QUINCY BROWNE,
CHARLES E. POWERS,
R. E. DEMMON,

Directors of the Boston & Chelsea Railroad Company.

JOHN H. STUDLEY, JR.,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Nov. 7, 1891. Then personally appeared W. W. Wheildon, W. G. Wheildon, T. Quincy Browne, Charles E. Powers, R. E. Demmon and John H. Studley, Jr., and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

ALFRED W. CARR,
Justice of the Peace.

REPORT

OF THE

BOSTON & REVERE ELECTRIC STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$50,000 00	
Capital stock authorized by votes of company, . . .	50,000 00	
Capital stock paid (par value of shares, \$100), . . .	. . .	\$50,000 00
Number of stockholders, . . . . .	. . . 9	
DEBT.		
Funded debt, as follows,		\$25,000 00
First mortgage bonds due Feb. 1, 1910, rate of interest 5 per cent.,	\$25,000 00	
Unfunded debt, as follows,		14,281 65
Thomson-Houston Electric Company, . . .	\$14,281 65	
TOTAL GROSS DEBT,		\$39,281 65
Amount of cash assets, viz.,		5,172 06
Cash,	\$1,275 56	
Supplies,	270 00	
Debit balances,	3,626 50	
NET DEBT,		\$34,109 59
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving and track, including timber, rails, etc., and laying,		\$62,567 86
Engineering, agencies, salaries and other expenses during construction,		7,966 00
TOTAL COST OF CONSTRUCTION,		\$70,533 86
EQUIPMENT.		
Cars, car appliances and other articles of equipment, . . .		\$9,919 79
TOTAL COST OF EQUIPMENT,		\$9,919 79
LAND AND BUILDINGS.		
Land and buildings owned by company needed in operating road,		\$4,901 80

TOTAL COST OF LAND AND BUILDINGS,	\$4,901 80
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$85,355 45
Cash assets,	5,172 06
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$90,527 51
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Road-bed, superstructure and engineering expenses, . . .	\$178 23
New cars, car appliances and other equipment,	109 79
Land and buildings,	17 20
TOTAL ADDITION TO PROPERTY,	
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$6,697 00
TOTAL INCOME FROM ALL SOURCES,	\$6,697 00
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$33 00
Repairs of cars,	134 00
Repairs of electrical equipment,	401 65
Supplies,	86 64
Wages and salaries of all persons employed in operating the road,	1,884 69
Hire of power,	500 00
Taxes, State and local,	266 70
Office expenses, and all other expenses not included above, .	1,481 33
TOTAL EXPENSES OF OPERATING,	\$4,788 01
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES, . . .	\$1,908 99
Interest accrued during the year,	1,582 29
Balance for the year, or surplus,	326 70
Surplus at commencement of year,	919 16
TOTAL SURPLUS SEPT. 30, 1891,	\$1,245 86
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	1
Open cars,	13
Other articles of equipment:	
One tower car, one construction car, extra electrical equipment and sundry supplies.	
Number of box cars fitted with electric motors,	1
Number of open cars fitted with electric motors,	4
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$70,533 86
Equipment,	9,919 79
Land and buildings,	4,901 80
Cash and cash assets,	5,172 06
TOTAL ASSETS,	\$90,527 51

LIABILITIES.	
Capital stock,	\$50,000 00
Funded debt,	25,000 00
Unfunded debt,	14,281 65
Surplus,	1,245 86
TOTAL LIABILITIES,	\$90,527 51

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

Dr.	
To expenses,	\$4,788 01
interest,	1,582 29
balance carried forward Sept. 30, 1891,	1,245 86
	\$7,616 16
Cr.	
By balance Sept. 30, 1890,	\$919 16
total income,	6,697 00
	\$7,616 16

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as single track, exclusive of sidings,	3.80 miles.
Aggregate length of switches, sidings, etc., . . . . .	.43 mile.
Total length of track, measured as single track,	4.25 miles.
Total length of track paved, . . . . .	.83 mile.
Weight of rail per yard and description of rail: T rail; 56 pounds per yard.	
Description of the several lines or routes operated by the company:	
From Centennial Avenue, Crescent Beach, to Winthrop Junction; from Centennial Avenue to Ocean Pier.	
Not operated this season. (Operated only during summer months.)	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	3 80 miles.

MILES RUN, ETC.

Total number of miles run during the year,	16,950
Total number of passengers carried in the cars,	133,940
Total number of round trips for the year,	4,557
Number of persons regularly employed by company,	10
Rate of fare,	5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	-	-	3
Employees,	-	-	-	-	-	-
Others,	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT.

June 14, 1891. — A man named John Hayes of Boston got out of an open car just as the trolley arm, which had broken, was let down by man holding the same, and struck him on the head and shoulder. No bones broken and only slightly bruised.

June 29. — A boy named Patrick Flaherty, fourteen years of age, was jumping on and off the tow car; when the conductor was coming towards him he jumped, just as the car had got on the trestle bridge. One leg was broken. The road was not to blame.

August 23. — A man named E. Harvey, residing in Boston, was riding on the running-board of an open car and swung himself out and around to talk with his friend behind him, and his head was hit by pole No. 23. The tracks are six feet apart, and from side of car to the pole is twenty-seven inches.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? One and three-fourths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston; overhead system; single trolley.

Average speed of the electric cars operated by your company when not impeded by horse cars. Fifteen miles per hour.

PROPER ADDRESS OF THE COMPANY.

BOSTON & REVERE ELECTRIC STREET RAILWAY COMPANY,
No. 82 DEVONSHIRE STREET, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Washington G. Benedict, *President and Manager*, Boston, Mass. Ellery I. Garfield, *Treasurer and Clerk of Corporation*, Lexington, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Charles A. Coffin, Lynn, Mass. Benj. F. Peach, Jr., Lynn, Mass. Washington G. Benedict, Boston, Mass. Eugene Griffin, Boston, Mass. Nath'l M. Jewett, Boston, Mass. Ellery I. Garfield, Lexington, Mass.

C. A. COFFIN,
BENJ. F. PEACH, JR.,
WASHINGTON G. BENEDICT,
EUGENE GRIFFIN,

Directors of the Boston & Revere Electric Street Railway Company.

WASHINGTON G. BENEDICT,
President.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Nov. 4, 1891. Then personally appeared C. A. Coffin, and made oath that the foregoing statement by him subscribed is true, to the best of his knowledge and belief.

Before me,

ROB'T P. CLAPP,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Nov. 5, 1891. Then personally appeared Benj. F. Peach, Jr., and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

Before me,

SIMON G. CROSWELL,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Nov. 6, 1891. Then personally appeared Eugene Griffin and Washington G. Benedict, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

Before me,

SIMON G. CROSWELL,
Justice of the Peace.

REPORT

OF THE

BLACK ROCKS & SALISBURY BEACH STREET RAILWAY
COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$125,000 00	
Capital stock authorized by votes of company,	125,000 00	
Capital stock paid (par value of shares, \$100),		\$125,000 00
Number of stockholders,	30	
DEBT.		
Funded debt, as follows,		\$16,000 00
Bonds due 1911, rate of interest 5 per cent.,	\$125,000 00	
In hands of treasurer,	109,000 00	
Unfunded debt, as follows:		
Notes and bills payable,		123,182 55
TOTAL GROSS DEBT,		\$139,182 55
Amount of cash assets, viz.,		4,448,44
Cash,	\$1,548 41	
Supplies,	798 28	
Debit balances,	2,091 75	
NET DEBT,		\$134,734 11
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$80,390 04
Track, including timber, rails, etc., and laying,		9,369 51
Interest during construction, commissions, discounts, etc.,		2,409 09
Engineering, agencies, salaries, and other expenses during construction,		1,449 29
Plum Island Street Railway, purchased,		100,991 85
TOTAL COST OF CONSTRUCTION,		\$194,609 78
EQUIPMENT.		
Horses,		\$11,481 00
Cars,		25,020 36
Other articles of equipment,		8,572 38
TOTAL COST OF EQUIPMENT,		\$45,073 74

LAND AND BUILDINGS.	
Land owned by company needed in operating road, . .	\$15,000 00
Buildings owned by company needed in operating road, . .	16,645 21
TOTAL COST OF LAND AND BUILDINGS,	\$31,645 21
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . .	\$271,328 73
Cash assets,	4,448 44
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .	\$275,777 17
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks (construction of $4\frac{1}{4}$ miles from horse to electric, number of feet, 600),	\$16,931 13
New horses (number, 5),	645 00
New cars (number, 2),	8,464 94
Land and buildings,	260 47
TOTAL ADDITION TO PROPERTY,	\$26,301 54
Property sold or reduced in valuation on the books, viz.: Horses charged off,	1,637 00
NET ADDITION TO PROPERTY FOR THE YEAR, . . .	\$24,664 54
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$32,393 19
Received from sales of manure,	270 00
TOTAL EARNINGS,	\$32,663 19
Income from other sources (rents),	2,955 37
TOTAL INCOME FROM ALL SOURCES,	\$35,618 56
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$478 35
Repairs of cars and other vehicles, harness and horse-shoeing,	729 99
Wages and salaries of president, treasurer, superintendent and their clerks,	1,000 00
Wages and salaries of all other persons employed in operating the road,	11,008 39
Coal and electric power,	6,502 38
Taxes, State and local,	1,334 47
Rents,	488 50
Insurance,	653 61
Damages for injuries to persons and property,	375 00
Office expenses, and all other expenses not included above,	620 00
TOTAL EXPENSES OF OPERATING,	\$23,190 69
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES, . .	\$12,427 87
Interest accrued during the year,	7,000 00
Dividends declared (8 per cent. for the year),	10,000 00
Balance for the year, or deficit,	4,572 13
Surplus at commencement of year,	16,166 75
TOTAL SURPLUS SEPT. 30, 1891,	\$11,594 62

INVENTORY OF EQUIPMENT SEPT. 30, 1891.

Box-cars,	8
Open cars,	28
Horses,	80
Harnesses (pairs of),	35
Other articles of equipment:	
2 Baldwin motors, 1 dummy engine, hand car, 2 baggage cars, 2 wagons, track tools, 2 extra armatures and electric supplies.	
Number of box cars fitted with electric motors, . . .	1
Number of open cars fitted with electric motors, . . .	2

General Balance Sheet Sept. 30, 1891.

ASSETS.	
Construction,	\$194,609 78
Equipment,	45,073 74
Land and buildings,	31,645 21
Cash and cash assets,	4,448 44
TOTAL ASSETS,	\$275,777 17
LIABILITIES.	
Capital stock,	\$125,000 00
Funded debt,	16,000 00
Unfunded debt,	123,182 55
Surplus,	11,594 62
TOTAL LIABILITIES,	\$275,777 17

Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.

Dr.	
To expenses,	\$23,190 69
interest,	7,000 00
dividends,	10,000 00
balance carried forward Sept. 30, 1891,	11,594 62
	\$51,785 31
Cr.	
By balance Sept. 30, 1890,	\$16,166 75
total income,	35,618 56
	\$51,785 31

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	21 miles.
Aggregate length of switches, sidings, etc., . . . . .	.40 mile.
Total length of track, measured as a single track,	21.40 miles.
Total length of track paved,	2.25 "
Weight of rail per yard, and description of rail: 35 and 40 pounds T, and Johnson.	

Description of the several lines or routes operated by the company :		
Commencing at Plum Island, extending through Water and Merrimac streets in Newburyport to East Salisbury, thence to Salisbury Beach and Merrimack River to New Hampshire line, thence from East Salisbury to Amesbury, also from East Salisbury to Seabrook in New Hampshire.		
Total length of railway, measured as single track, not including sidings, etc., operated by this company, . . .	21	miles.
MILES RUN, ETC.		
Total number of miles run during the year,	110,000	
Total number of passengers carried in the cars,	360,090	
Total number of round trips for the year,	8,640	
Number of persons regularly employed by company, . . .	25	
Rates of fare,	5, 10, 15, 20	cts.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Four and one-fourth miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse cars. Wholly electric.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Overhead. Trolley.

Number of miles of track for electric railway under construction Sept. 30, 1891. Four and one-fourth miles.

Average speed of the electric cars operated by your company, where not impeded by horse cars. Ten miles per hour.

PROPER ADDRESS OF THE COMPANY,

BLACK ROCKS & SALISBURY BEACH STREET RAILWAY COMPANY,
NEWBURYPORT, MASS.

NAME AND RESIDENCE OF OFFICERS.

E. P. Shaw, *President and Superintendent*, Newburyport, Mass. George Tilton, *Treasurer and Clerk of Corporation*, Newburyport, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

E. P. Shaw, Newburyport, Mass. J. Frank Tilton, Newburyport, Mass. George Tilton, Newburyport, Mass. Chas. H. Brown, Newburyport, Mass. W. B. Ferguson, Malden, Mass.

E. P. SHAW,
J. FRANK TILTON,
CHAS. H. BROWN,
GEO. TILTON,

Directors of the Black Rocks & Salisbury Beach Street Railway Company.

GEO. TILTON,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

ESSEX, SS. Nov. 17, 1891. Then personally appeared E. P. Shaw, J. Frank Tilton, George Tilton and Chas. H. Brown, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

WILLIAM F. HOUSTON,
Justice of the Peace.

REPORT

OF THE

COTTAGE CITY STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.	
CAPITAL STOCK.	
Capital stock authorized by charter, . . .	\$15,000 00
Capital stock paid (par value of shares, \$100), . . .	\$15,000 00
Number of stockholders,	16
DEBT.	
Unfunded debt, as follows:	
Notes,	\$8,000 00
Sundry accounts,	1,557 00
TOTAL GROSS DEBT,	\$9,557 00
Amount of cash assets, viz.:	
Cash,	228 47
NET DEBT,	\$9,328 53
PERMANENT INVESTMENTS.	
RAILWAY.	
Grading and paving,	\$5,865 00
Track, including timber, rails, etc., and laying,	12,000 00
Interest during construction, commissions, discounts, etc.,	176 00
TOTAL COST OF CONSTRUCTION,	\$18,041 00
EQUIPMENT.	
Horses,	\$575 00
Cars,	2,500 00
Other articles of equipment,	550 00
TOTAL COST OF EQUIPMENT,	\$3,625 00
LAND AND BUILDINGS.	
Land and buildings owned by company needed in operating road,	\$2,900 00
TOTAL COST OF LAND AND BUILDINGS,	\$2,900 00
TOTAL AMOUNT OF PERMANENT INVESTMENTS,	\$24,566 00
Cash assets,	228 47
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$24,794 47

REVENUE FROM JUNE 15 TO SEPT. 15.	
Received from passengers on railways operated by this company,	\$2,666 15
TOTAL INCOME FROM ALL SOURCES,	\$2,666 15
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of cars and other vehicles, harness and horse shoeing,	\$260 77
Wages and salaries of all other persons employed in operating the road,	1,168 89
Provender,	543 74
Taxes, State and local,	127 40
Insurance,	32 50
Office expenses, and all other expenses not included above,	304 38
TOTAL EXPENSES OF OPERATING,	\$2,437 68
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$228 47
TOTAL SURPLUS SEPT. 30, 1891,	\$228 47
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	1
Open cars,	3
Horses,	5
Harnesses (pairs of),	8
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$18,041 00
Equipment,	3,625 00
Land and buildings,	2,900 00
Cash and cash assets,	228 47
TOTAL ASSETS,	\$24,794 47
LIABILITIES.	
Capital stock,	\$15,000 00
Unfunded debt,	9,557 00
Surplus,	228 47
TOTAL LIABILITIES,	\$24,794 47
Copy of Profit and Loss Account from June 15 to Sept. 15, 1891.	
DR.	
To expenses,	\$2,437 68
balance carried forward Sept. 30, 1891,	228 47
	\$2,666 15
CR.	
By total income,	\$2,666 15
	\$2,666 15

DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	1.88 miles.
Aggregate length of switches, sidings, etc., . . . . .	.12 mile.
Total length of track, measured as single track,	2 miles.
Total length of track paved (concreted),	2 "
Weight of rail per yard, and description of rail: T rail; 25 and 35 pounds.	
Description of the several lines or routes operated by the company:	
Commencing on Highland wharf, and running to Oak Bluff wharf and junction of Sea View and Tuckernuck Avenue; also along Sileam, and around Trinity Park on the grounds of the Martha's Vineyard camp meeting.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	1.88 "
MILES RUN, ETC.	
Total number of miles run during the three months,	26,476
Total number of passengers carried in the cars,	52,382
Total number of round trips for the three months,	4,619
Number of persons regularly employed by company for the three months,	10
Rates of fare: 5 cents; 25 tickets for \$1.	

PROPER ADDRESS OF THE COMPANY.

COTTAGE CITY STREET RAILWAY COMPANY,
COTTAGE CITY, MASS.

NAME AND RESIDENCE OF OFFICERS.

Willard C. Van Derlip, *President*, Cottage City, Mass. Edmund G. Eldridge, *Superintendent and Clerk of Corporation*, Cottage City, Mass. Hamilton J. Greene, *Treasurer*, Cottage City, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Willard C. Van Derlip, Cottage City, Mass. Hamilton J. Greene, Cottage City, Mass. Edmund G. Eldridge, Cottage City, Mass. John L. Mayhew, Cottage City, Mass. Augustus G. Wesley, Cottage City, Mass. Thomas G. Coffin, Edgartown, Mass. William H. Phillips, Taunton, Mass.

WILLARD C. VAN DERLIP,
HAMILTON J. GREENE,
E. G. ELDRIDGE,
JOHN L. MAYHEW,
THOMAS G. COFFIN,
A. G. WESLEY,

Directors of the Cottage City Street Railway Company.

HAMILTON J. GREENE,
Treasurer.
E. G. ELDRIDGE,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

DUKES COUNTY, ss. Oct. 31, 1891. Then personally appeared Willard C. Van Derlip, Hamilton J. Greene, E. G. Eldridge, John L. Mayhew, Thomas G. Coffin and A. G. Wesley, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

H. N. PEASE,
Justice of the Peace.

REPORT

OF THE

EAST MIDDLESEX STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$300,000 00	
Capital stock authorized by votes of company,	200,000 00	
Capital stock paid (par value of shares, \$100),		\$200,000 00
Number of stockholders,	56	
DEBT.		
Funded debt, as follows,		\$125,000 00
Bonds due Sept., 1898, rate interest 6 per cent.,		
Unfunded debt, as follows,		68,063 45
Notes payable,	\$63,500 00	
Sundry open accounts,	4,563 45	
TOTAL GROSS DEBT,		\$193,063 45
Amount of cash assets, viz.,		8,759 84
Cash,	\$3,189 06	
Supplies,	1,758 19	
Debit balances,	3,812 59	
NET DEBT,		\$184,303 61
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION,		\$241,330 83
EQUIPMENT.		
Horses,		\$33,969 77
Cars,		43,446 40
Other articles of equipment,		12,385 37
TOTAL COST OF EQUIPMENT,		\$89,801 54
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$13,664 29
Buildings owned by company needed in operating road,		44,997 82
TOTAL COST OF LAND AND BUILDINGS,		\$58,662 11
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$389,794 48
Cash assets,		8,759 84
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$398,554 32

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

Extension of tracks (number of feet, 4,178),	\$15,833 84
New horses,	5,586 87
Other equipment,	190 25

TOTAL ADDITION TO PROPERTY,	\$21,610 96
Property sold or reduced in valuation on the books, viz, . .	3,630 10
Horses (22 sold),	\$878 65
Horses charged off,	2,751 45

NET ADDITION TO PROPERTY FOR THE YEAR,	\$17,980 86
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REVENUE FOR THE YEAR.

Received from passengers on railways operated by this company,	\$89,420 74
Received from other railways as tolls or rent,	112 75
West End Street Railway,	\$112 75
Received from sales of manure,	781 39

TOTAL EARNINGS,	\$90,314 88
Income from other sources,	516 33
Rent of buildings,	\$301 33
Advertising in the cars,	215 00

TOTAL INCOME FROM ALL SOURCES,	\$90,831 21
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EXPENSES OF OPERATING FOR THE YEAR.

Repairs of road-bed and track,	\$3,040 59
Repairs of cars and other vehicles, harness and horse-shoeing, .	5,767 69
Repairs of buildings,	539 50
Renewal of horses,	2,751 45
Wages and salaries of president, treasurer, superintendent and their clerks,	3,108 14
Wages and salaries of all other persons employed in operating the road,	34,487 54
Provender,	17,472 44
Taxes, State and local,	3,009 24
Rent and tolls paid other companies for use of their roads, .	2,220 76
West End Street Railway Company,	\$1,195 44
Lynn & Boston Railroad Company,	949 13
North Woburn Street Railroad Company,	76 19
Insurance,	1,827 81
Damages for injuries to persons and property,	133 95
Office expenses, and all other expenses not included above, .	5,194 15

TOTAL EXPENSES OF OPERATING,	\$79,553 26
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NET INCOME, DIVIDENDS, ETC.

TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$11,277 95
Interest accrued during the year,	10,979 58
Balance for the year, or surplus,	298 37
Surplus at commencement of year,	5,192 50

TOTAL SURPLUS SEPT. 30, 1891,	\$5,490 87
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INVENTORY OF EQUIPMENT SEPT. 30, 1891.

Box cars,	23
Open cars,	33
Horses,	223
Harnesses (pairs of),	51
Sleighs,	2
Sleigh (double),	1

Other articles of equipment:

Five snow-ploughs, 4 levellers, 2 heavy wagons, 3 light wagons, 1 Concord wagon, 1 buggy, 5 sleds, 4 heavy and 2 light harnesses.

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$241,330 83
Equipment,	89,801 54
Land and buildings,	58,662 11
Cash and cash assets,	8,759 84
TOTAL ASSETS,	\$398,554 32

LIABILITIES.

Capital stock,	\$200,000 00
Funded debt,	125,000 00
Unfunded debt,	68,063 45
Surplus,	5,490 87
TOTAL LIABILITIES,	\$398,554 32

Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.

Dr.

To expenses,	\$79,553 26
interest,	10,979 58
balance carried forward Sept. 30, 1891,	5,490 87
	\$96,023 71

Cr.

By balance Sept. 30, 1890,	\$5,192 50
total income,	90,831 21
	\$96,023 71

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	15.79 miles.
Aggregate length of switches, sidings, etc.,	1.81 "
Total length of track, measured as single track,	17.60 "
Description of the several lines or routes operated by this company:	
From Woburn, by way of Main, Salem, Pine, Orange and Central streets, Montrose Avenue and Main Street to Stoneham Square; thence, by way of Franklin, Green and Main streets, through Melrose to Malden Square; thence, by way of Ferry and Chelsea streets and Everett Avenue, through Everett to Broadway Square, Chelsea.	
From Western Division Boston & Maine depot, Malden, by way of Pleasant, Salem, Beach, Lawrence and Salem streets, Malden, and Revere Street and Lincoln Avenue in Saugus, to a junction with the Lynn & Boston Railroad at Cliftondale, Saugus.	
From corner Beach and Lawrence streets, in Malden, to Revere Beach.	
Length of railway belonging to other companies, measured	

Description of the several lines or routes — *Concluded.*

as single track, not including sidings, etc., operated by this company, or over which this company runs its cars, with the description of same:	
From junction of Main and Salem streets, in Woburn, to a park in front of Common in same, on tracks of North Woburn Street Railway, . . . . .	.2085 mile.
From Western Division depot, Malden, to a point in front of City Hall in same street, on track of the West End Street Railway Company, . . . . .	.313 mile.
From junction of Broadway and Beach streets, in Revere, to the beach, on tracks of the Lynn & Boston Railroad,	1.1635 miles.
From junction of Ferry and Chelsea streets, in Everett, on track of the West End Street Railway Company,	1.755 "
From junction last named to Broadway Square, in Chelsea, on track of the Lynn & Boston Railroad,	1.3015 "
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	20.65 "

MILES RUN, ETC.

Total number of miles run during the year,	298.944
Total number of passengers carried in the cars,	1,587,913
Total number of round trips for the year,	30,346
Number of persons regularly employed by company,	67

Rates of fare:

Between Woburn and Melrose Highlands, 5 cents. Melrose to Stoneham, 5 cents; through, 10 cents. Between Melrose Highlands and Chelsea, 5 cents; through, 10 cents. Between Malden and Cliftondale, local, 5 cents; through, 8 cents. Between Malden and Revere Beach, local, 5 cents; through, 10 cents.

PROPER ADDRESS OF THE COMPANY.

EAST MIDDLESEX STREET RAILWAY COMPANY,
35 CONGRESS STREET, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Amos F. Breed, *President*, Lynn, Mass. Wesley Wentworth, *Superintendent*, Malden, Mass. David H. Sweetser, *Treasurer and Clerk of Corporation*, Lynn, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Amos F. Breed, Lynn, Mass. Philip A. Chase, Lynn, Mass. David H. Sweetser, Lynn, Mass. Lyman Dike, Stoneham, Mass. Benjamin Hinckley, Woburn, Mass. Elwin C. Foster, Revere, Mass. Frank H. Monks, Brookline, Mass. John S. Bartlett, Lynn, Mass. Chas. H. Newhall, Lynn, Mass.

AMOS F. BREED,
DAVID H. SWEETSER,
BENJAMIN HINCKLEY,
ELWIN C. FOSTER,
PHILIP A. CHASE,

Directors of the East Middlesex Street Railway Company.

DAVID H. SWEETSER,
Treasurer.
WESLEY WENTWORTH,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, SS. BOSTON, Nov. 4, 1891. Then personally appeared Amos F. Breed, David H. Sweetser, Benjamin Hinckley, Elwin C. Foster and Philip A. Chase, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

WILLIAM H. HART,
Justice of the Peace.

REPORT

OF THE

EAST SIDE STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$45,000 00	
Capital stock authorized by votes of company,	45,000 00	
Capital stock paid (par value of shares, \$100),		\$45,000 00
Number of stockholders,	110	
DEBT.		
Funded debt, as follows,		\$30,000 00
First mortgage bonds due July 1, 1910, rate of interest 5 per cent.,	\$30,000 00	
Unfunded debt, as follows,		96,908 40
Second mortgage note on certain personal property, rate of interest 8 per cent.,	\$10,000 00	
Notes payable, \$61,450.56; suspense notes, payable with interest, \$6,817.73,	68,268 29	
Accounts payable, \$17,228.86; pay rolls, \$677.09,	17,905 95	
Taxes, \$79.75; accrued interest, \$654.41,	734 16	
TOTAL GROSS DEBT,		\$126,908 40
Amount of cash assets, viz.,		50,850 96
Cash,	\$948 74	
Supplies,	1,074 00	
Suspense account: amount paid on claims for damages in collision with Old Colony Railroad train under an agreement with that road for future settlement, \$6,713.36; accrued interest, \$104.37,	6,817 73	
Debit balances,	42,010 49	
NET DEBT,		\$76,057 44
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION,		\$80,749 92
EQUIPMENT.		
Cars,		\$27,605 72
Other articles of equipment,		6,774 15
TOTAL COST OF EQUIPMENT,		\$34,379 87

LAND AND BUILDINGS	
Land owned by company needed in operating road, . .	\$300 00
Buildings owned by company needed in operating road, . .	3,996 61
TOTAL COST OF LAND AND BUILDINGS,	\$4,296 61
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . .	\$119,426 40
Cash assets,	50,850 96
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$170,277 36
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks and constructions not included in other specifications (number of feet, 12,408'),	\$49,963 96
Other equipment,	3,404 15
Land and buildings,	1,688 90
TOTAL ADDITION TO PROPERTY,	\$54,857 01
Property sold or reduced in valuation on the books, viz.: Old material,	799 05
NET ADDITION TO PROPERTY FOR THE YEAR,	\$54,057 96
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$20,679 52
Received from other railways as tolls or rent,	276 86
TOTAL EARNINGS,	\$20,956 38
Income from other sources,	180 50
TOTAL INCOME FROM ALL SOURCES,	\$21,136 88
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$802 33
Repairs of cars and other vehicles, harness and horse-shoeing,	2,755 44
Repairs of buildings,	217 28
Wages and salaries of president, treasurer, superintendent and their clerks,	1,660 29
Wages and salaries of all other persons employed in operating the road,	7,865 40
Hire of power,	3,904 94
Taxes, State and local,	652 26
Rent and tolls paid other companies for use of their road: Brockton Street Railway Company,	27 42
Insurance,	283 12
Damages for injuries to persons and property,	1,387 06
Office expenses, and all other expenses not included above, . .	2,545 61
TOTAL EXPENSES OF OPERATING,	\$22,101 15
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET LOSS ABOVE TOTAL INCOME,	\$964 27
Interest accrued during the year,	26 03
Balance for the year, or deficit,	990 30
Deficit at commencement of year,	640 74
TOTAL DEFICIT SEPT. 30, 1891,	\$1,631 04
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	2

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$80,749 92
Equipment,	34,379 87
Land and buildings,	4,296 61
Cash and cash assets,	50,850 96
Suspense account: settled claims for damages from collision with Old Colony train, subject to mutual adjustment as per agreement when settled as stated in (q. 8, page 2.)	
Deficit,	1,631 04
TOTAL ASSETS,	\$171,908 40

LIABILITIES.

Capital stock,	\$45,000 00.
Funded debt,	30,000 00
Unfunded debt,	96,908 40
Settled claim for damages from collision with Old Colony train, subject to mutual adjustment as per agreement when settled, as stated in (q. 6, page 2.)	
TOTAL LIABILITIES,	\$171,908 40

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

Dr.

To balance Sept. 30, 1890,	\$640 74
expenses,	22,101 15
interest,	26 03
	\$22,767 92

Cr.

By total income,	\$21,136 88
balance carried forward Sept. 30, 1891,	1,631 04
	\$22,767 92

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	6.4 miles.
Aggregate length of switches, sidings, etc., . . . . .	.2 mile.
Total length of track, measured as a single track,	6.6 miles.
Total length of track paved,	5 "
Weight of rail per yard, and description of rail: 40 and 45 pounds.	
Description of the several lines or routes operated by the company:	
From Main on Centre Street to Court, through Court to Corey, through Corey to Centre, through Centre to Quincy, through Quincy to Crescent, to Whitman line, through Crescent to Main Street.	
Total length of railway, measured as single track, not includ- ing sidings, etc., operated by this company,	6.4 "

MILES RUN, ETC.

Total number of miles run during the year,	99,510
Total number of passengers carried in the cars,	438,979

Total number of round trips for the year,	20,035
Number of persons regularly employed by company,	13
Rates of fare,	5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	3	-	-	-	3
Employees,	-	-	-	-	-	-
Others,	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT.

Man had his coat damaged. Settlement made.

Woman had her carriage damaged. Settlement made.

Old Colony Railroad, Crescent Street gate repaired. Settlement made.

Man received injuries from collision with engine. Settlement made.

Man received injuries from collision with engine. Settlement made.

Woman received injuries from collision with engine. Settlement made.

Train of Old Colony Railroad ran into cars on our track, while we were crossing their track.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Five miles, 2,640 feet.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse cars. Electric.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston; overhead; single trolley.

Number of miles of track for electric railway under construction Sept. 30, 1891. One mile, 1,584 feet.

Average speed of the electric cars operated by your company, where not impeded by horse cars. Eight miles.

PROPER ADDRESS OF THE COMPANY.

EAST SIDE STREET RAILWAY COMPANY,

BROCKTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

A. C. Thompson, *President*, Brockton, Mass. J. D. Wilkes, *Superintendent*, Brockton, Mass. Alfred A. Glasier, *Treasurer and Clerk of Corporation*, Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

A. C. Thompson, Brockton, Mass. George H. Kingmam, Brockton, Mass.
Wallace C. Flagg, Brockton, Mass. George H. Campbell, Boston, Mass.
Winthrop Coffin, Boston, Mass. George W. Mansfield, Boston, Mass. Wil-
lard B. Ferguson, Boston, Mass.

A. C. THOMPSON,
W. C. FLAGG,
G. H. CAMPBELL,
W. B. FERGUSON,

Directors of the East Side Street Railway Company.

ALFRED A. GLASIER,

Treasurer.

JAMES D. WILKES,

Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Nov. 14, 1891. Then personally appeared A. C. Thompson, W. C. Flagg, G. H. Campbell, W. B. Ferguson and Alfred A. Glasier, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

Before me,

SIMON G. CROSWELL,

Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

PLYMOUTH, ss. BROCKTON, Nov. 17, 1891. Then personally appeared James D. Wilkes, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

Before me,

G. H. CAMPBELL,

Justice of the Peace.

REPORT

OF THE

EAST WAREHAM, ONSET BAY & POINT INDEPENDENCE STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$26,000 00	
Capital stock authorized by votes of company,	21,000 00	
Capital stock paid (par value of shares, \$100),		\$20,500 00
Number of stockholders,	50	
Amount of cash assets, viz.,		1,322 95
Cash,	\$1,322 95	
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving, and track, including timber, rails, etc., and laying,*		\$13,373 33
Engineering, agencies, salaries, and other expenses during construction,		478 30
TOTAL COST OF CONSTRUCTION,		\$13,851 63
EQUIPMENT.		
Horses,		\$1,000 00
Cars,†		4,549 60
Other articles of equipment,		688 04
TOTAL COST OF EQUIPMENT,		\$6,237 64
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$25 00
Buildings owned by company needed in operating road,		1,589 85
TOTAL COST OF LAND AND BUILDINGS,		\$1,614 85
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$21,704 12
Cash assets,		1,322 95
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$23,027 07
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.		
Extension of tracks (number of feet, 5,280),		\$5,186 99
New horses (number, 9),		1,031 60

* Includes cost of Onset Street Railway construction purchased.

† Includes cost of cars purchased from Onset Street Railway.

New cars (number, 10),	\$2,825 00
Other equipment,	80 00
Land and buildings,	522 43
TOTAL ADDITION TO PROPERTY,	\$9,646 02
Property sold or reduced in valuation on the books, viz.,	831 60
Horses sold,	\$608 00
Depreciation,	223 60
NET ADDITION TO PROPERTY FOR THE YEAR,	\$8,814 42
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$3,746 52
Received from mails and express,	327 15
Received from sales of manure,	14 00
TOTAL EARNINGS,	\$4,087 67
Income from other sources,	1,496 62
Baggage and freighting,	\$1,496 62
TOTAL INCOME FROM ALL SOURCES,	\$5,584 29
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$60 25
Repairs of cars and other vehicles, harness and horse-shoeing,	320 41
Repairs of buildings,	30 95
Wages and salaries of all other persons employed in operating the road,	2,145 49
Provender,	1,032 66
Taxes, State and local,	85 15
Insurance,	87 00
Office expenses, and all other expenses not included above,	346 09
TOTAL EXPENSES OF OPERATING,	\$4,108 00
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$1,476 29
Dividends declared, 4 per cent. for the year (on \$12,000.00),	480 00
Balance for the year, or surplus,	996 29
Surplus at commencement of year,	\$1,754 38
Deduct: depreciation,	223 60
Surplus at commencement of year, as changed by aforesaid entries,	1,530 78
TOTAL SURPLUS SEPT. 30, 1891,	\$2,527 07
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	8
Open cars,	6
Horses,	11
Baldwin motors,	2
Harnesses (pairs of),	11
Omnibusses,	1
Other articles of equipment:	
Three express wagons, 1 farm wagon, 1 democrat wagon, 1 tip-cart, 1 lumber gear, 1 sand car.	

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$13,851 63
Equipment,	6,237 64
Land and buildings,	1,614 85
Cash and cash assets,	1,322 95
TOTAL ASSETS,	\$23,027 07

LIABILITIES.

Capital stock,	\$20,500 00
Surplus,	2,527 07
TOTAL LIABILITIES,	\$23,027 07

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

DR.

To expenses,	\$4,108 00
dividends,	480 00
depreciation,	223 60
balance carried forward Sept. 30, 1891,	2,527 07
	\$7,338 67

CR.

By balance Sept. 30, 1890,	\$1,754 38
total income,	5,584 29
	\$7,338 67

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	2.014 miles.
Aggregate length of switches, sidings, etc., . . . . .	.765 mile.
Total length of track, measured as single track,	2.779 miles.
Weight of rail per yard, and description of rail: 25 and 35 pounds, T rail.	
Description of the several lines or routes operated by the company:	
From Onset Junction Station on land of Old Colony Railroad Company, thence through town road, thence through Onset Avenue to Point Independence bridge, and from Onset Avenue through West Central Avenue to Shell Point.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	2.014 miles.

MILES RUN, ETC.

Total number of miles run during the year,	7,392 miles.
Total number of passengers carried in the cars,	42,214
Total number of round trips for the year,	1,887
Number of persons regularly employed by company,	8
Rates of fare: 5 to 10 cents.	

PROPER ADDRESS OF THE COMPANY.

EAST WAREHAM, ONSET BAY & POINT INDEPENDENCE
STREET RAILWAY COMPANY,
EAST WAREHAM, MASS.

NAME AND RESIDENCE OF OFFICERS.

Thomas B. Griffith, *President*, Wareham, Mass. Isaac B. Eldridge, *Superintendent and Treasurer*, East Wareham, Mass. Benjamin F. Gibbs, *Clerk of Corporation*, East Wareham, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Thomas B. Griffith, Wareham, Mass. Charles F. Howard, Foxborough, Mass. Nathan P. Gibbs, East Wareham, Mass. William F. Nye, Fairhaven, Mass. Kies Doane, Wareham, Mass. Hardy Smith, Wareham, Mass. Benjamin F. Gibbs, East Wareham, Mass. Isaac B. Eldridge, East Wareham, Mass. Alfred W. Wilcox, Worcester, Mass.

THOMAS B. GRIFFITH,
CHARLES F. HOWARD,
NATHAN P. GIBBS,
WILLIAM F. NYE,
KIES DOANE,
HARDY SMITH,
ALFRED W. WILCOX,
I. B. ELDRIDGE,

Directors.

I. B. ELDRIDGE,

Treasurer and Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

PLYMOUTH, ss. Oct. 26, 1891. Then personally appeared Thomas B. Griffith, Charles F. Howard, Nathan P. Gibbs, William F. Nye, Kies Doane, Hardy Smith and Alfred W. Wilcox, also Isaac B. Eldridge, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

BENJAMIN F. GIBBS,

Justice of the Peace.

REPORT

OF THE

ESSEX ELECTRIC STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.			
CAPITAL STOCK.			
Capital stock authorized by charter,	\$50,000 00		
Capital stock authorized by votes of company,	50,000 00		
Capital stock paid (par value of shares, \$100),			\$50,000 00
Number of stockholders,		25	
DEBT.			
Funded debt, as follows:			
Mortgage bonds due Jan. 1, 1911, rate of interest, 6 per cent.,			\$100,000 00
Unfunded debt, as follows:			
Bills payable,	\$13,899 26		
Notes payable,	32,962 60		
			46,861 86
TOTAL GROSS DEBT,			\$146,861 86
Amount of cash assets, viz.:			
Cash,	\$7,332 20		
Debit balances,	223 95		
			7,556 15
NET DEBT,			\$139,305 71
PERMANENT INVESTMENTS.			
RAILWAY.			
Grading and paving,			\$8,657 71
Track, including timber, rails, etc., and laying,			49,985 78
Interest during construction, commissions, discounts, etc.,			739 10
Engineering, agencies, salaries and other expenses during construction,			6,097 73
TOTAL COST OF CONSTRUCTION,			\$65,480 32
EQUIPMENT.			
Horses,			\$4,772 54
Cars,			18,398 99
Other articles of equipment,			58,349 64
TOTAL COST OF EQUIPMENT,			\$81,521 17

LAND AND BUILDINGS.	
Land owned by company needed in operating road, . . .	\$10,000 00
Buildings owned by company needed in operating road, . . .	20,417 49
TOTAL COST OF LAND AND BUILDINGS,	\$30,417 49
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$177,418 98
Cash assets,	7,556 15
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$184,975 13
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension and completion of tracks (number of feet, 6,025), . . .	\$27,325 23
New horses (number, 47),	4,622 54
New cars (number, 8),	6,312 70
Other equipment,	45,306 54
Land and buildings,	18,592 49
TOTAL ADDITION TO PROPERTY,	\$102,159 50
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$22,577 05
Received from sales of manure,	111 75
TOTAL EARNINGS,	\$22,688 80
Income from other sources:	
Wharf rent, \$1,454 12	
Office rent, 233 31	
Other sources, 790 57	
	2,478 00
TOTAL INCOME FROM ALL SOURCES,	\$25,166 80
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$967 09
Repairs of cars and other vehicles, harness and horse-shoeing, . . .	2,410 85
Repairs of buildings,	91 65
Wages and salaries of president, treasurer, superintendent and their clerks,	2,693 54
Wages and salaries of all other persons employed in operating the road,	15,840 21
Provender,	5,366 64
Taxes, State and local,	795 70
Insurance,	520 83
Damages for injuries to persons and property,	261 13
Office expenses, and all other expenses not included above, . . .	7,249 92
TOTAL EXPENSES OF OPERATING,	\$36,197 56
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET DEFICIT ABOVE OPERATING EXPENSES, . . .	\$11,030 76
Interest accrued during the year,	855 97
Balance for the year, or deficit,	11,886 73
TOTAL DEFICIT SEPT. 30, 1891,	\$11,886 73
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	8
Open cars,	12

Horses,	28
Harnesses (pairs of),	16
Sleighs,	2
Other articles of equipment:	
One buggy, 1 double team, 1 single team, 1 tip cart, 1 tower wagon, 5 tow harnesses, 2 single harnesses.	
Number of box cars fitted with electric motors, . . .	4
Number of open cars fitted with electric motors, . . .	1

General Balance Sheet Sept. 30, 1891.

ASSETS.	
Construction,	\$65,480 32
Equipment,	81,521 17
Land and buildings,	30,417 49
Cash and cash assets,	7,556 15
Deficit,	11,886 73
TOTAL ASSETS,	\$196,861 86
LIABILITIES.	
Capital stock,	\$50,000 00
Funded debt,	100,000 00
Unfunded debt,	46,861 86
TOTAL LIABILITIES,	\$196,861 86

Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.

Dr.	
To expenses,	\$36,197 56
interest,	855 97
	\$37,053 53
Cr.	
By total income,	\$25,166 80
balance carried forward Sept. 30, 1891,	11,886 73
	\$37,053 53

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	4.90 miles.
Aggregate length of switches, sidings, etc., . . . . .	.43 mile.
Total length of track, measured as single track,	5.33 miles.
Total length of track paved,	4.33 miles.
Weight of rail per yard, and description of rail (50 pounds T),	
Description of the several lines or routes operated by the company:	
Head of Foster Street, Peabody, to corner of Derby and Webb streets, Salem.	
Corner Derby and Webb streets to Salem Willows (summer only).	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	4.90 miles.

MILES RUN, ETC.	
Total number of miles run during the year, from Nov. 3, 1890,	92,802
Total number of passengers carried in the cars, from Nov. 3, 1890,	482,070
Total number of round trips for the year, from Nov. 3, 1890,	15,467
Number of persons regularly employed by company,	40
Rates of fare,	5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	-	-	-
Employees,	-	-	-	-	-	-
Others,	-	-	-	4	-	4

STATEMENT OF EACH ACCIDENT.

1. Mr. S. Rice, an intoxicated person, jumped off an electric car Nov. 13, 1890, while in motion, and was generally shaken up. Car was rounding curve at corner of Oakland and Tremont streets, Peabody. Rate of speed, two miles per hour.

2. W. P. Perkins thrown from his team on North Street by a collision of his team with an electric car. Mr. Perkins was paying attention to a boat race which was then going on and was not giving proper attention to his own team. Place of accident, North Street bridge, Salem. Rate of speed, three and one-half miles per hour.

3. R. G. King was thrown out of his team by a collision on Foster Street, at corner of Spring Street, Peabody, and had wrist sprained, for which he claims damages. He was not giving proper attention to his team and did not try to stop the same when he saw car. Rate of speed, four miles per hour.

4. Maurice Flynn, lamplighter, was run into by an electric car while lighting lamps on Wallis Street, Peabody, and was thrown from his team and shaken up so as to cause his confinement to house for six weeks. Flynn entered between two electric cars and made an attempt to light his lamp. He admits he knew a second car was following the first electric, but thought he would have plenty of time to light lamp and get out of the way of the second car.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Four miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Electricity and horses.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Pierce Brothers; single trolley.

Average speed of the electric cars operated by your company, where not impeded by horse-cars. Six miles.

PROPER ADDRESS OF THE COMPANY.

ESSEX ELECTRIC STREET RAILWAY COMPANY,
PEABODY, MASS.

NAME AND RESIDENCE OF OFFICERS.

Orlando W. Norcross, *President*, Worcester, Mass. John H. Cash, *Superintendent*, Lynn, Mass. Frank E. Farnham, *Treasurer*, Peabody, Mass. Wm. F. M. Collins, *Clerk of Corporation*, Salem, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Orlando W. Norcross, Worcester, Mass. Frank E. Farnham, Peabody, Mass. Frank W. Stanley, Peabody, Mass. J. Howard Fallon, Peabody, Mass. Wm. F. M. Collins, Salem, Mass. Wm. D. Dennis, Salem, Mass. Joseph M. Parsons, Salem, Mass.

ORLANDO W. NORCROSS,
FRANK E. FARNHAM,
FRANK W. STANLEY,
JOHN HOWARD FALLON,
WILLIAM D. DENNIS,
JOSEPH M. PARSONS,
WM. F. M. COLLINS,

Directors of the Essex Electric Street Railway Company.

FRANK E. FARNHAM,
Treasurer.

JOHN H. CASH,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Oct. 30, 1891. Then personally appeared Orlando W. Norcross, one of said directors, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

JAMES H. YOUNG,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

ESSEX, ss. Nov. 2, 1891. Then personally appeared Frank E. Farnham, John Howard Fallon, William D. Dennis, Joseph M. Parsons, William F. M. Collins and John H. Cash, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

PATRICK F. TIERNEY,
Justice of the Peace.

REPORT

OF THE

FITCHBURG STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$60,000 00	
Capital stock authorized by votes of company,	60,000 00	
Capital stock paid (par value of shares, \$100),		\$60,000 00
Number of stockholders,	24	
DEBT.		
Funded debt, as follows,		\$30,000 00
Mortgage bonds due Oct. 1, 1909, rate of		
interest, 5 per cent.,	\$30,000 00	
Unfunded debt, as follows,		1,888 27
Accrued interest,	\$800 00	
Outstanding tickets,	1,088 27	
TOTAL GROSS DEBT,		\$31,888 27
Amount of cash assets, viz.,		2,505 78
Cash,	\$1,373 25	
Supplies,	629 05	
Debit balances,	503 48	
NET DEBT,		\$29,382 49
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving, and track, including timber, rails, etc.,		
and laying,		\$69,519 33
TOTAL COST OF CONSTRUCTION,		\$69,519 33
EQUIPMENT.		
Horses,		\$7,840 00
Cars,		9,151 50
Other articles of equipment,		2,942 65
TOTAL COST OF EQUIPMENT,		\$19,934 15
LAND AND BUILDINGS.		
Buildings owned by company needed in operating road,		\$5,494 63
TOTAL COST OF BUILDINGS,		\$5,494 63

OTHER PROPERTY.	
Fitchburg Park Company stock,	\$500 00
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . .	\$95,448 11
Cash assets,	2,505 78
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .	\$97,953 89
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
New horses (number, 8),	\$918 50
New cars (number, 1),	651 50
Other equipment,	442 65
TOTAL ADDITION TO PROPERTY,	\$2,012 65
Property sold or reduced in valuation on the books, viz., .	763 50
Horses, \$763 50	
NET ADDITION TO PROPERTY FOR THE YEAR, . . .	\$1,249 15
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$31,563 21
Received from sales of manure,	197 19
TOTAL EARNINGS,	\$31,760 40
Income from other sources,	1,076 38
Advertising, \$169 50	
Leominster Street Railway Company, labor and materials, 906 88	
TOTAL INCOME FROM ALL SOURCES,	\$32,836 78
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$1,927 47
Repairs of cars and other vehicles, harness and horse-shoeing, .	1,967 20
Repairs of buildings,	61 30
Renewal of horses,	26 57
Wages and salaries of president, treasurer, superintendent and their clerks,	2,550 00
Wages and salaries of all other persons employed in operating the road,	10,808 07
Provender,	5,880 05
Taxes, State and local,	983 01
Insurance,	567 65
Damages for injuries to persons and property,	3 75
Office expenses, and all other expenses not included above, .	2,612 38
TOTAL EXPENSES OF OPERATING,	\$27,387 45
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES, .	\$5,449 33
Interest accrued during the year, and overdue coupons, .	800 00
Dividends declared, 5 per cent. for the year,	3,000 00
Balance for the year, or surplus,	1,649 33
Surplus at commencement of year,	5,879 79

Deduct,	\$1,463 50
Depreciation horses, \$763 50	
Interest coupons paid, 700 00	
Surplus at commencement of year as changed by aforesaid entries,	4,416 29
TOTAL SURPLUS SEPT. 30, 1890,	\$6,065 62

INVENTORY OF EQUIPMENT SEPT. 30, 1891.

Box cars,	7
Open cars,	7
Horses,	55
Harnesses (pairs of),	24
Harnesses (single),	2
Sleigh,	1
Other articles of equipment:	
One construction car, 2 snow-ploughs, 1 snow-leveller, 2 snow-sleds, 1 tip-cart, 1 wagon, 1 horse-power and cutter.	

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$69,519 33
Equipment,	19,934 15
Land and buildings,	5,494 63
Other property,	500 00
Cash and cash assets,	2,505 78
TOTAL ASSETS,	\$97,953 89

LIABILITIES.

Capital stock,	\$60,000 00
Funded debt,	30,000 00
Unfunded debt,	1,888 27
Surplus,	6,065 62
TOTAL LIABILITIES,	\$97,953 89

Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.

DR.

To expenses,	\$27,387 45
interest,	800 00
dividend,	3,000 00
depreciation,	763 50
interest paid,	700 00
balance carried forward Sept. 30, 1891,	6,065 62
	\$38,716 57

Cr.

By balance Sept. 30, 1890,	\$5,879 79
total income,	32,836 78
	\$38,716 57

DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	6.297 miles.
Aggregate length of switches, sidings, etc., . . . . .	.392 mile.
Total length of track, measured as single track,	6.689 miles.
Total length of track paved,	3.071 "
Weight of rail per yard and description of rail: Tram, 35 and 45 pounds; tie, 30, 35 and 40 pounds.	
Description of the several lines or routes operated by the company:	
Waite's Corner to Bemis Road.	
Heywood's to Fitchburg Park.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	6.297 miles.
MILES RUN, ETC.	
Total number of miles run during the year,	130,454
Total number of passengers carried in the cars,	522,531
Total number of round trips for the year,	26,654
Number of persons regularly employed by company,	24
Rates of fare,	5 to 8 cents.

PROPER ADDRESS OF THE COMPANY.

FITCHBURG STREET RAILWAY COMPANY,

FITCHBURG, MASS.

NAME AND RESIDENCE OF OFFICERS.

Henry A. Willis, *President*, Fitchburg, Mass. Wesley W. Sargent, *Superintendent*, Fitchburg, Mass. Benjamin F. Wallis, *Treasurer*, Fitchburg, Mass. Harris C. Hartwell, *Clerk of Corporation*, Fitchburg, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Henry A. Willis, Fitchburg, Mass. Herbert I. Wallace, Fitchburg, Mass. Harris C. Hartwell, Fitchburg, Mass. George W. Weymouth, Fitchburg, Mass. Edgar F. Belding, Fitchburg, Mass. Arthur H. Lowe, Fitchburg, Mass. James Phillips, Jr., Fitchburg, Mass.

HENRY A. WILLIS,
EDGAR F. BELDING,
ARTHUR H. LOWE,
HARRIS C. HARTWELL,
G. W. WEYMOUTH,
Directors.
BENJAMIN F. WALLACE,
Treasurer.
WESLEY W. SARGENT,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER, ss. Oct. 26, 1891. Then personally appeared Henry A. Willis, Edgar F. Belding, Arthur H. Lowe, Harris C. Hartwell, George W. Weymouth, Benjamin F. Wallis and Wesley W. Sargent, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

WILBUR B. TENNEY,
Justice of the Peace.

REPORT

OF THE

FRAMINGHAM UNION STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$60,000 00	
Capital stock authorized by votes of company, . . .	60,000 00	
Capital stock paid (par value of shares, \$100), . . .	. . .	\$60,000 00
Number of stockholders, . . . . .	. . . 109	
DEBT.		
Funded debt, as follows, . . . . .	. . . . .	\$50,000 00
Mortgage bonds due 1909, rate interest 5 per cent.,	\$50,000 00	
Unfunded debt, as follows, . . . . .	. . . . .	3,091 67
Notes,	\$2,500 00	
Ledger accounts,	591 67	
TOTAL GROSS DEBT, . . . . .	. . . . .	\$53,091 67
Amount of cash assets, viz., . . . . .	. . . . .	2,370 25
Cash,	\$866 50	
Supplies,	420 00	
Debit balances,	1,083 75	
NET DEBT, . . . . .	. . . . .	\$50,721 42
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION, . . . . .	. . . . .	\$85,059 21
EQUIPMENT.		
Horses, . . . . .	. . . . .	\$6,040 00
Cars, . . . . .	. . . . .	12,081 00
Other articles of equipment, . . . . .	. . . . .	1,408 54
TOTAL COST OF EQUIPMENT, . . . . .	. . . . .	\$19,529 54
LAND AND BUILDINGS.		
Land and buildings owned by company needed in operating road, . . . . .	. . . . .	\$10,890 32
TOTAL COST OF LAND AND BUILDINGS, . . . . .	. . . . .	\$10,890 32
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . . . .	. . . . .	\$115,479 07
Cash assets, . . . . .	. . . . .	2,370 25
TOTAL PROPERTY AND ASSETS OF COMPANY, . . . . .	. . . . .	\$117,849 32

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

Extension of tracks,	\$292 18
New horses (number, 2),	105 00
New cars (number, 2),	300 00
Other equipment,	46 50
Land and buildings,	205 16

TOTAL ADDITION TO PROPERTY,	\$948 84
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REVENUE FOR THE YEAR.

Received from passengers on railways operated by this company,	\$18,922 90
Received from mails and express,	188 00
Received from sales of manure,	381 71

TOTAL EARNINGS,	\$19,492 61
Income from other sources:	
Livery,	13 00

TOTAL INCOME FROM ALL SOURCES,	\$19,505 61
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EXPENSES OF OPERATING FOR THE YEAR.

Repairs of road-bed and track,	\$173 50
Repairs of cars and other vehicles, harness and horse-shoeing,	1,430 07
Repairs of buildings,	185 26
Renewal of horses,	70 00
Wages and salaries of president, treasurer, superintendent and their clerks,	680 00
Wages and salaries of all other persons employed in operating the road,	7,685 11
Provender,	4,792 40
Taxes, State and local,	856 87
Insurance,	228 00
Damages for injuries to persons and property,	102 75
Office expenses, and all other expenses not included above,	1,576 66

TOTAL EXPENSES OF OPERATING,	\$17,780 62
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NET INCOME, DIVIDENDS, ETC.

TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$1,724 99
Interest accrued during the year,	2,630 50
Deficit for the year,	905 51
Surplus at commencement of year,	5,663 16
Surplus at commencement of year, as changed by aforesaid entries,	5,663 16

TOTAL SURPLUS SEPT. 30, 1891,	\$4,757 65
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INVENTORY OF EQUIPMENT SEPT. 30, 1891.

Box cars,	8
Open cars,	8
Horses,	40
Harnesses (pairs of),	19
Other articles of equipment:	

Two snow-ploughs, 3 hay cutters, 1 Concord wagon, 1 tip-cart, 2 sets scrapers, barn tools, etc.

General Balance Sheet Sept. 30, 1891.

ASSETS.	
Construction,	\$85,059 21
Equipment,	19,529 54
Land and buildings,	10,890 32
Cash and cash assets,	2,370 25
TOTAL ASSETS,	\$117,849 32
LIABILITIES.	
Capital stock,	\$60,000 00
Funded debt,	50,000 00
Unfunded debt,	3,091 67
Surplus,	4,757 65
TOTAL LIABILITIES,	\$117,849 32

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

DR.	
To expenses,	\$17,780 62
interest,	2,630 50
balance carried forward Sept. 30, 1891,	4,757 65
	\$25,168 77
Cr.	
By balance Sept. 30, 1890,	\$5,663 16
total income,	19,505 61
	\$25,168 77

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	6.912 miles.
Aggregate length of switches, sidings, etc., . . . . .	.441 mile.
Total length of track, measured as single track,	7.353 miles.
Total length of track paved,	5.050 "
Weight of rail per yard, and description of rail : T, 30 pounds per yard, steel; side-bearing, 35 pounds per yard, steel.	
Description of the several lines or routes operated by the Company :	
Route from Old Colony Railroad tracks at South Framingham to Framingham Centre.	
Route from Old Colony Railroad tracks at South Framingham to Saxonville.	
Route from Concord Street to Para Rubber Company's Works on Howard Street.	
Route from Union Avenue in Lake View Avenue to Old Colony Railroad Company's property near "Lake View."	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	6.912 miles.

MILES RUN, ETC.

Total number of miles run during the year,	70,384
Total number of passengers carried in the cars,	328,100
Total number of round trips for the year,	12,792
Number of persons regularly employed by company,	13
Rates of fare : cash, 5 and 10 cents; tickets, 8½ cents.	

PROPER ADDRESS OF THE COMPANY.
FRAMINGHAM UNION STREET RAILWAY COMPANY,
SOUTH FRAMINGHAM, MASS.

NAME AND RESIDENCE OF OFFICERS.

Charles H. Emerson, *President and Superintendent*, South Framingham, Mass. Franklin E. Gregory, *Treasurer*, Framingham, Mass. James R. Entwistle, *Clerk of Corporation*, Saxonville, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Chas. H. Emerson, South Framingham, Mass. Franklin E. Gregory, Framingham, Mass. J. R. Entwistle, Saxonville, Mass. L. F. Fuller, Saxonville, Mass. F. C. Stearns, Saxonville, Mass. Michael F. Maher, Saxonville, Mass. Ira B. Forbes, Framingham, Mass. Walter Adams, Framingham, Mass. F. W. Brightman, Fall River, Mass.

C. H. EMERSON,
LUTHER F. FULLER,
FRANKLIN E. GREGORY,
JAMES R. ENTWISTLE,
MICHAEL F. MAHER,
IRA B. FORBES,
FRANCIS C. STEARNS,

Directors of the Framingham Union Street Railway Company.

FRANKLIN E. GREGORY,
Treasurer.

C. H. EMERSON,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

MIDDLESEX, SS. Nov. 11, 1891. Then personally appeared C. H. Emerson, Luther F. Fuller, Franklin E. Gregory, James R. Entwistle, Michael F. Maher, Ira B. Forbes and Francis C. Stearns, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

W. A. BROWN,
Notary Public.

REPORT

OF THE

GLOBE STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.			
CAPITAL STOCK.			
Capital stock authorized by charter, . . .	\$300,000	00	
Capital stock authorized by votes of company, . . .	300,000	00	
Capital stock paid (par value of shares, \$100), . . .			\$300,000 00
Number of stockholders,		8	
DEBT.			
Unfunded debt, as follows,			\$8,639 11
Bills payable,	\$8,639	11	
TOTAL GROSS DEBT,			\$8,639 11
Amount of cash assets, viz.,			35,911 79
Cash,	\$28,016	27	
Supplies,	7,306	46	
Debit balances,	589	06	
PERMANENT INVESTMENTS.			
RAILWAY.			
TOTAL COST OF CONSTRUCTION,			\$201,071 96
EQUIPMENT.			
Horses,			\$30,000 00
Cars,			34,980 00
Other articles of equipment,			3,068 48
TOTAL COST OF EQUIPMENT,			\$68,048 48
LAND AND BUILDINGS.			
Land and buildings owned by company needed in operating road,			\$59,470 48
TOTAL COST OF LAND AND BUILDINGS,			\$59,470 48
TOTAL AMOUNT OF PERMANENT INVESTMENTS,			\$328,590 92
Cash assets,			35,911 79
TOTAL PROPERTY AND ASSETS OF COMPANY,			\$364,502 71

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

Paving,	\$1,071 96
New horses (number, 12),	1,200 00
New cars (number, 2),	1,980 00
Other equipment,	224 48
Land and buildings,	600 00

TOTAL ADDITION TO PROPERTY,	\$5,076 44
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REVENUE FOR THE YEAR.

Received from passengers on railways operated by this company,	\$162,684 36
Received from sales of manure,	1,448 57
TOTAL EARNINGS,	\$164,132 93
Income from other sources,	966 05
Advertisements in cars,	\$600 00
Profit on sale of old material,	366 05

TOTAL INCOME FROM ALL SOURCES,	\$165,098 98
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EXPENSES OF OPERATING FOR THE YEAR.

Repairs of road-bed and track,	\$2,704 92
Repairs of cars and other vehicles, harness and horse-shoeing,	9,615 93
Repairs of buildings,	396 05
Renewal of horses,	3,391 48
Wages and salaries of president, treasurer, superintendent and their clerks,	6,525 00
Wages and salaries of all other persons employed in operating the road,	57,244 28
Provender,	26,304 78
Taxes, State and local,	8,858 90
Insurance,	1,361 73
Damages for injuries to persons and property,	332 49
Office expenses, and all other expenses not included above,	8,664 24

TOTAL EXPENSES OF OPERATING,	\$125,399 80
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NET INCOME, DIVIDENDS, ETC.

TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$39,699 18
Interest accrued during the year,	162 37
Dividends declared (3 per cent. for the year),	9,000 00
Balance for the year, or surplus,	30,536 81
Surplus at commencement of year,	25,326 79

TOTAL SURPLUS SEPT. 30, 1891,	\$55,863 60
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INVENTORY OF EQUIPMENT, SEPT. 30, 1891.

Box cars,	32
Open cars,	36
Horses,	300
Harnesses (pairs of),	90
Sleighs,	5

Other articles of equipment:

Two snow-ploughs, 3 snow-levellers, 1 snow-sled, 1 reach, 3 double carts, 3 buggies, 1 express wagon, 1 hay cart, rail cleaners, 3 horse powers, 4 hay cutters, blacksmith shop equipments, etc.

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$201,071 96
Equipment,	68,048 48
Land and buildings,	59,470 48
Cash and cash assets,	35,911 79
TOTAL ASSETS,	\$364,502 71

LIABILITIES.

Capital stock,	\$300,000 00
Unfunded debt,	8,639 11
Surplus,	55,863 60
TOTAL LIABILITIES,	\$364,502 71

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

DR.

To expenses,	\$125,399 80
interest,	162 37
dividends,	9,000 00
balance carried forward Sept. 30, 1891,	55,863 60
	\$190,425 77

CR.

By balance Sept. 30, 1890,	\$25,326 79
total income,	165,098 98
	\$190,425 77

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	16.773 miles.
Aggregate length of switches, sidings, etc., . . . . .	.609 mile.
Total length of track, measured as single track,	17.382 miles.
Total length of track paved,	16.882 miles.
Weight of rail per yard, and description of rail: Side-bearing, 35 pounds per yard, iron, and 35, 46 and 47 pounds per yard, steel.	
Description of the several lines or routes operated by the company:	

North Main and Pleasant Streets Route.

Steeptbrook to Flint Village via North Main and Pleasant streets. Spur tracks to depots in Old Colony Avenue and Eight Rod Way.

Globe Village and Shove Mill Route.

City Hall to Shove Mill via South Main, East Main, East Globe and South Main streets and Shove Street. Spur track in Broadway to car house.

Winter, Main and Fourth Streets Route.

Orange Street, New Boston Road via Orange Street, New Boston Road, Highland Avenue, Winter, Franklin, North and South Main, Rodman, Fourth, Lyon and Second streets and Stafford Road to car house.

Bedford and Rodman Streets Route.

Via Quarry, Bedford, Main, Pleasant, Fourth, Hartwell and Rodman streets to Warren Street.

Total length of railway, measured as single track, not including sidings, etc., operated by this company, . . . 16.773 miles.

MILES RUN, ETC.

Total number of miles run during the year,	543,619
Total number of passengers carried in the cars, . . .	3,306,655
Total number of round trips for the year,	111,395
Number of persons regularly employed by company, . .	122
Rates of fare,	2½, 3 & 5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	2	-	2
Employees,	-	-	-	-	-	-
Others,	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT.

June 22, 1891. — Man fell from car.

September 13. — Man fell from car.

PROPER ADDRESS OF THE COMPANY.

GLOBE STREET RAILWAY COMPANY,

FALL RIVER, MASS.

NAME AND RESIDENCE OF OFFICERS.

Frank S. Stevens, *President*, Swanzey, Mass. John H. Bowker, *Superintendent*, Fall River, Mass. Robert S. Goff, *Treasurer*, Fall River, Mass. Marcus G. B. Swift, *Clerk of Corporation*, Fall River, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Frank S. Stevens, Swanzey, Mass. John S. Brayton, Fall River, Mass.
Andrew J. Borden, Fall River, Mass. George H. Hawes, Fall River, Mass.
Simeon B. Chase, Fall River, Mass. Marcus G. B. Swift, Fall River, Mass.
Joseph A. Beauvais, New Bedford, Mass.

F. S. STEVENS,
JOHN S. BRAYTON,
ANDREW J. BORDEN,
GEORGE H. HAWES,
MARCUS G. B. SWIFT,
SIMEON B. CHASE,

Directors of the Globe Street Railway Company.

ROBERT S. GOFF,
Treasurer.
JOHN H. BOWKER,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

BRISTOL, ss. Nov. 3, 1891. Then personally appeared F. S. Stevens, John S. Brayton, Andrew J. Borden, George H. Hawes, Marcus G. B. Swift and Simeon B. Chase, directors, Robert S. Goff, treasurer, and John H. Bowker, superintendent, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

HENRY H. EARL,
Justice of the Peace.

REPORT

OF THE

GLOUCESTER STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.			
CAPITAL STOCK.			
Capital stock authorized by charter, . . .	\$180,000 00		
Capital stock authorized by votes of company, . . .	180,000 00		
Capital stock paid (par value of shares, \$100), . . .	. . .	\$180,000 00	
Number of stockholders, . . . . .	. . . 6		
DEBT.			
Funded debt, as follows, . . . . .	. . . . .	\$60,000 00	
Mortgage bonds due April 1, 1907, rate of			
interest 5 per cent.,	\$60,000 00		
Unfunded debt, as follows, . . . . .	. . . . .	15,951 38	
Bills payable,	\$11,312 11		
Accounts payable,	4,639 27		
TOTAL GROSS DEBT, . . . . .	. . . . .	\$75,951 38	
Amount of cash assets, viz., . . . . .	. . . . .	30,665 79	
Cash,	\$21,775 11		
Debit balances,	8,888 68		
NET DEBT, . . . . .	. . . . .	\$45,287 59	
PERMANENT INVESTMENTS.			
RAILWAY.			
Grading and paving,	\$24,563 81		
Track, including timber, rails, etc., and laying,	73,088 37		
Interest during construction, commissious, discounts, etc.,	3,770 48		
Engineering, agencies, salaries and other expenses during construction,	4,332 73		
TOTAL COST OF CONSTRUCTION, . . . . .	. . . . .	\$105,755 39	
EQUIPMENT.			
Horses, . . . . .	. . . . .	\$400 00	
Cars, . . . . .	. . . . .	12,852 30	
Other articles of equipment, . . . . .	. . . . .	83,225 35	
TOTAL COST OF EQUIPMENT, . . . . .	. . . . .	\$96,477 65	

LAND AND BUILDINGS.	
Land owned by company needed in operating road,	\$2,066 00
Buildings owned by company needed in operating road,	23,302 13
TOTAL COST OF LAND AND BUILDINGS,	\$25,368 13
TOTAL AMOUNT OF PERMANENT INVESTMENTS,	\$227,601 17
Cash assets,	30,663 79
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$258,264 96
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks (number of feet, 10,560),	\$54,401 58
Other equipment,	79,831 33
Land and buildings,	8,068 04
TOTAL ADDITION TO PROPERTY,	\$142,300 95
Property sold or reduced in valuation on the books, viz.: Horses,	15,000 00
NET ADDITION TO PROPERTY FOR THE YEAR,	\$127,300 95
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$39,478 37
Received from sales of manure,	205 00
TOTAL EARNINGS,	\$39,683 37
Income from other sources,	1,404 61
Advertising, \$197 50	
Blacksmith shop, 79 31	
Use of teams, etc., 1,127 80	
TOTAL INCOME FROM ALL SOURCES,	\$41,087 98
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$840 06
Repairs of cars and other vehicles, harness and horse-shoeing,	2,273 92
Repairs of buildings,	81 16
Renewal of horses,	600 00
Wages and salaries of president, treasurer, superintendent and their clerks,	1,871 96
Wages and salaries of all other persons employed in operating the road,	15,246 00
Provender,	7,253 66
Taxes, State and local,	535 50
Insurance,	214 69
Damages for injuries to persons and property,	46 23
Office expenses, and all other expenses not included above,	5,272 94
TOTAL EXPENSES OF OPERATING,	\$34,236 12
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$6,851 86
Interest accrued during the year,	3,000 00
Balance for the year, or surplus,	3,851 86
Deficit at commencement of year,	1,538 28
TOTAL SURPLUS SEPT. 30, 1891,	\$2,313 58

INVENTORY OF EQUIPMENT SEPT. 30, 1891.

Box cars,	8
Open cars,	10
Horses,	3
Harnesses (pairs of),	2
Other articles of equipment:	
Freight car, snow-plough, 2 engines, 2 dynamos, 4 wagons, 1 buggy, 1 leveller, 1 snow-sled, tools, furniture, elec- tric equipment.	
Number of box cars fitted with electric motors,	3

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$105,775 39
Equipment,	96,477 65
Land and buildings,	25,368 13
Cash and cash assets,	30,663 79
TOTAL ASSETS,	\$258,264 96

LIABILITIES.

Capital stock,	\$180,000 00
Funded debt,	60,000 00
Unfunded debt,	15,951 38
Surplus,	2,313 58
TOTAL LIABILITIES,	\$258,264 96

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

DR.

To balance Sept. 30, 1890,	\$1,538 28
expenses,	34,236 12
interest,	3,000 00
balance carried forward Sept. 30, 1891,	2,313 58
	\$41,087 98

CR.

By total income,	\$41,087 98
	\$41,087 98

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as single track, exclusive of sidings,	8.13 miles.
Aggregate length of switches, sidings, etc., . . . . .	.47 mile.
Total length of track, measured as single track,	8.60 miles.
Total length of track paved,	4.75 miles.
Weight of rail per yard, and description of rail: Johnston, 38 pounds; T, 35 to 45 pounds; tram, 35 pounds.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	8.13 miles.

MILES RUN, ETC.	
Total number of miles run during the year,	140,981
Total number of passengers carried in the cars,	786,593
Total number of round trips for the year,	21,811
Number of persons regularly employed by company,	44
Rates of fare,	5 and 6 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	-	-	-
Employees,	-	-	-	1	-	1
Others,	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT.

Sept. 10, 1891. — Two electric cars collided, damaging the front platform of of one of them, and badly injuring the motorman.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Eight and sixty one-hundredths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Rae system; single trolley.

Number of miles of track for electric railway under construction Sept. 30, 1891. Sixty one-hundredths.

Name of system, or, if storage batteries are to be used, the name of the storage battery. Rae.

Average speed of the electric cars operated by your company when not impeded by horse-cars. Eight miles per hour.

PROPER ADDRESS OF THE COMPANY.

THE GLOUCESTER STREET RAILWAY COMPANY,

GLOUCESTER, MASS.

NAME AND RESIDENCE OF OFFICERS.

W. B. Ferguson, *President*, Malden, Mass. Alphonso Martin, *Superintendent*, Gloucester, Mass. A. D. Bosson, *Treasurer*, Chelsea, Mass. D. S. Presson, *Clerk of Corporation*, Gloucester, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

W. B. Ferguson, Malden, Mass. A. D. Bosson, Chelsea, Mass. J. H. Cunningham, Chelsea, Mass. E. P. Shaw, Newburyport, Mass. D. S. Presson, Gloucester, Mass.

W. B. FERGUSON,
J. H. CUNNINGHAM,
E. P. SHAW,
ALBERT D. BOSSON,
D. S. PRESSON,

Directors of the Gloucester Street Railway Company.

ALBERT D. BOSSON,
Treasurer.
ALPHONSO MARTIN,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, SS. Nov. 11, 1891. Then personally appeared W. B. Ferguson, John H. Cunningham, E. P. Shaw and Albert D. Bosson, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

AUGUSTUS L. THORNDIKE,
Justice of the Peace.

REPORT

OF THE

HAVERHILL & GROVELAND STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.	
CAPITAL STOCK.	
Capital stock authorized by charter,	\$144,000 00
Capital stock authorized by votes of company,	144,000 00
Capital stock paid (par value of shares, \$100),	\$144,000 00
Number of stockholders,	69
DEBT.	
Unfunded debt, as follows:	
Bills payable,	\$9,000 00
TOTAL GROSS DEBT,	\$9,000 00
Amount of cash assets, viz.:	
Cash,	6,135 29
NET DEBT,	\$2,864 71
PERMANENT INVESTMENTS.	
RAILWAY.	
Grading and paving and track, including timber, rails, etc., and laying,	\$80,429 24
Engineering, agencies, salaries, and other expenses during construction,	1,520 00
TOTAL COST OF CONSTRUCTION,	\$81,949 24
EQUIPMENT.	
Horses,	\$9,400 00
Cars,	22,423 00
Other articles of equipment,	9,411 02
TOTAL COST OF EQUIPMENT,	\$41,234 02
LAND AND BUILDINGS.	
Land owned by company needed in operating road,	\$2,535 00
Buildings owned by company needed in operating road,	18,479 78
TOTAL COST OF LAND AND BUILDINGS,	\$21,014 78

OTHER PROPERTY.	
Tenement house,	\$2,162 00
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . .	\$146,360 04
Cash assets,	6,135 29
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .	\$152,495 33
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks (number of feet, 5,035),	\$7,055 83
New cars (number, 1),	1,038 00
Other equipment,	421 91
Land and buildings,	2,262 04
TOTAL ADDITION TO PROPERTY,	\$10,777 78
Property sold or reduced in valuation on the books, viz.:	
Sale of real estate,	\$315 00
Sale of barge,	75 00
	390 00
NET ADDITION TO PROPERTY FOR THE YEAR,	\$10,387 78
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$58,192 39
Received from sales of manure,	186 75
TOTAL EARNINGS,	\$58,379 14
Income from other sources,	2,662 33
Advertising,	\$443 33
Rent of real estate,	369 00
River Street land owners for extension,	1,850 00
TOTAL INCOME FROM ALL SOURCES,	\$61,041 47
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$9,699 47
Repairs of cars and other vehicles, harness and horse-shoeing,	6,317 32
Repairs of buildings,	158 51
Renewal of horses,	1,655 00
Wages and salaries of president, treasurer, superintendent and their clerks,	2,650 00
Wages and salaries of all other persons employed in operating the road,	18,850 89
Provender,	11,805 17
Taxes, State and local,	2,190 51
Insurance,	618 10
Damages for injuries to persons and property,	344 38
Office expenses, and all other expenses not included above, . .	2,464 50
TOTAL EXPENSES OF OPERATING,	\$56,753 85
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES, . .	\$4,287 62
Interest accrued during the year,	33 02
Dividends declared (4 per cent. for the year),	5,760 00
Balance for the year, or deficit,	1,505 40
Surplus at commencement of year,	1,000 73
TOTAL DEFICIT SEPT. 30, 1891,	\$504 67

348 HAVERHILL & GROVELAND ST. RAILWAY. [Jan.

INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	22
Open cars,	17
Horses,	94
Harnesses (pairs of),	51
Omnibuses,	1
Sleighs,	3
Other articles of equipment:	
Two windmills, 5 snow-ploughs, 2 snow-levellers, 1 cart, 2 wagons, 2 safes, office furniture, etc.	
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$81,949 24
Equipment,	41,234 02
Land and buildings,	21,014 78
Other property,	2,162 00
Cash and cash assets,	6,135 29
Deficit,	504 67
TOTAL ASSETS,	\$153,000 00
LIABILITIES.	
Capital stock,	\$144,000 00
Unfunded debt,	9,000 00
TOTAL LIABILITIES,	\$153,000 00
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
DR.	
To expenses,	\$56,753 85
interest,	33 02
dividends,	5,760 00
	\$62,546 87
CR.	
By balance Sept. 30, 1890,	\$1,000 73
total income,	61,041 47
balance carried forward Sept. 30, 1891,	504 67
	\$62,546 87
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	13.486 miles.
Aggregate length of switches, sidings, etc.,	1.498 "
Total length of track, measured as a single track,	14.984 "
Total length of track paved,	8.168 "
Weight of rail per yard, and description of rail: 30 and 40 pounds T, and 35 pounds flat.	

Description of the several lines or routes operated by the company :		
Haverhill depot to West Newbury.		
Haverhill depot to Bradford.		
Haverhill depot to Dustin Square.		
Haverhill depot to Mt. Washington.		
Haverhill depot to River Street.		
Belt line.		
Arlington Street line.		
Total length of railway, measured as single track, not including sidings, etc., operated by this company, . . .		13.486 miles.
MILES RUN, ETC.		
Total number of miles run during the year,		174,294
Total number of passengers carried in the cars,		978,551
Total number of round trips for the year,		27,800
Number of persons regularly employed by company,		37
Rates of fare: cash, 15, 10 and 5 cents; half-fares, 8 and 5 cents; tickets, 12½, 7½ and 5 cents.		

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	1	-	1	-	2
Employees,	-	-	-	1	-	1
Others,	-	1	-	-	-	1

STATEMENT OF EACH ACCIDENT.

Lady in stepping off a car caught her dress and fell to the pavement, sustaining injuries to head and arm.

Wagon occupied by two men caught wheel in loose rail, overturning wagon. One of the men received slight bruises on chin and body. The horse and wagon were somewhat damaged.

While passing by a job wagon standing beside track, a boy on front seat of car was struck by shaft of wagon, slightly injuring his right side.

Employee was caught between two cars at car house, and leg was broken.

PROPER ADDRESS OF THE COMPANY.

HAVERHILL & GROVELAND STREET RAILWAY COMPANY,
3 WATER STREET, HAVERHILL, MASS.

NAME AND RESIDENCE OF OFFICERS.

Ira O. Sawyer, *President*, Haverhill, Mass. John A. Colby, *Treasurer and Clerk of Corporation*, Haverhill, Mass.

350 HAVERHILL & GROVELAND ST. RAILWAY. [Jan.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Ira O. Sawyer, Haverhill, Mass. James D. White, Haverhill, Mass. John B. Nichols, Haverhill, Mass. Ira A. Abbott, Haverhill, Mass. John A. Colby, Haverhill, Mass. P. C. Swett, Haverhill, Mass. Wm. H. Smiley, Haverhill, Mass.

IRA O. SAWYER,
PHILIP C. SWETT,
JOHN B. NICHOLS,
JAMES D. WHITE,
JOHN A. COLBY,

Directors of the Haverhill & Groveland Street Railway Company.

JOHN A. COLBY,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

ESSEX, ss. Oct. 28, 1891. Then personally appeared Ira O. Sawyer, Philip C. Swett, John B. Nichols, James D. White and John A. Colby, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

IRA A. ABBOTT,

Justice of the Peace.

REPORT

OF THE

HOLYOKE STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$150,000 00	
Capital stock authorized by votes of company,	150,000 00	
Capital stock paid (par value of shares, \$100),		\$150,000 00
Number of stockholders,	43	
DEBT.		
Unfunded debt, as follows :		
Promissory notes,		\$6,500 00
Due on construction and equipment,		26,945 25
TOTAL GROSS DEBT,		\$33,445 25
Amount of cash assets, viz.,		25,229 30
Cash,	\$24,841 90	
Debit balances,	387 40	
NET DEBT,		\$8,215 95
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$16,136 53
Track, including timber, rails, etc., and laying,		69,497 31
Engineering, agencies, salaries and other expenses during construction,		2,569 23
TOTAL COST OF CONSTRUCTION,		\$88,203 07
EQUIPMENT.		
Horses,		\$700 00
Cars,		54,481 34
Other articles of equipment,		1,284 51
TOTAL COST OF EQUIPMENT,		\$56,465 85
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$14,000 00
Buildings owned by company needed in operating road,		13,876 62
TOTAL COST OF LAND AND BUILDINGS,		\$27,876 62

TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$172,545 54
Cash assets,	25,229 30
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .	\$197,774 84
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks (number of feet, 560),	\$31,960 16
New cars (number, 6),	5,615 00
Other equipment (16 trucks equipped, 2 motors each, etc.), . .	36,176 03
Land and buildings,	27,058 28
TOTAL ADDITION TO PROPERTY,	\$100,809 97
Property sold or reduced in valuation on the books, viz.:	
Horses, \$9,295 00	
Harnesses, 155 00	
Sundry equipment, 929 00	
	10,379 00
NET ADDITION TO PROPERTY FOR THE YEAR, . . .	\$90,430 97
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$40,765 21
Income from other sources,	271 50
Advertising and hay scales, \$271 00	
TOTAL INCOME FROM ALL SOURCES,	\$41,036 71
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$417 94
Repairs of cars and other vehicles, harness and horse-shoeing, .	3,250 37
Repairs of buildings,	86 19
Renewal of horses,	785 00
Wages and salaries of president, treasurer, superintendent and their clerks,	1,400 00
Wages and salaries of all other persons employed in operating the road,	14,150 71
Provender,	8,687 37
Taxes, State and local,	600 24
Insurance,	814 24
Damages for injuries to persons and property,	419 00
Office expenses, and all other expenses not included above, . .	3,460 86
TOTAL EXPENSES OF OPERATING,	\$34,071 92
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES, . . .	\$6,964 79
Interest accrued during the year,	549 44
Dividends declared (6 per cent. for the year),	3,000 00
Balance for the year, or surplus,	3,415 35
Surplus at commencement of year, \$17,289 54	
Deduct: Harness account, \$300.00; horses, \$5,038.75; sundry equipment, \$1,000.00; income expenses, \$36.55, 6,375 30	
Surplus at commencement of year, as changed by aforesaid entries,	10,914 24
TOTAL SURPLUS SEPT. 30, 1891,	\$14,329 59

INVENTORY OF EQUIPMENT SEPT. 30, 1891.

Box cars,	12
Open cars,	12
Horses,	5
Harnesses (pairs of),	15
Sleigh,	1
Other articles of equipment:	
One new two-horse wagon, 1 express wagon, 2 tower wagons, 1 snow-plough.	
Number of box cars fitted with electric motors, . . .	12
Number of open cars fitted with electric motors, . . .	4

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$88,203 07
Equipment,	56,465 85
Land and buildings,	27,876 62
Cash and cash assets,	24,841 90
Bills received,	387 40
TOTAL ASSETS,	\$197,774 84

-LIABILITIES.

Capital stock,	\$150,000 00
Unfunded debt,	33,445 25
Surplus,	14,329 59
TOTAL LIABILITIES,	\$197,774 84

Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.

Dr.

To balance Sept. 30, 1890,	\$34,071 92
expenses,	549 44
dividends,	3,000 00
harnesses,	300 00
horses,	5,038 75
sundry equipment,	1,000 00
income expenses,	36 55
balance carried forward Sept. 30, 1891,	14,329 59
	\$58,326 25

Cr.

By balance Sept. 30, 1890,	\$17,289 54
total income,	41,036 71
	\$58,326 25

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	5.696 miles.
Aggregate length of switches, sidings, etc., . . . . .	.968 mile.
Total length of track, measured as single track,	6.664 miles.
Total length of track paved,	4.936 miles.
Weight of rail per yard, and description of rail: 50 pounds T; 35 pounds girder; 45 pounds tram.	

Description of the several lines or routes operated by the company :		
Highlands and South Hadley Falls.		
Elmwood and South Holyoke.		
Total length of railway, measured as single track, not including sidings, etc., operated by this company, . . .		5.696 miles.
MILES RUN, ETC.		
Total number of miles run during the year,		132,690
Total number of passengers carried in the cars,		843,244
Total number of round trips for the year,		29,230
Number of persons regularly employed by the company, .		30
Rates of fare,		5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	2	-	2
Employees,	-	1	-	-	-	1
Others,	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT.

Old man, passenger, jumped from car while in motion; bruised, but not seriously.

Woman, passenger, jumped from car while in motion; not seriously injured.

Employee on tower-wagon, span-wire broke, overturning wagon; not seriously injured.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Five and six hundred and ninety-six one-thousandths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston; single trolley.

Average speed of the electric cars operated by your company, when not impeded by horse-cars. Six miles an hour in city proper; eight to twelve miles an hour in suburbs.

PROPER ADDRESS OF THE COMPANY.

HOLYOKE STREET RAILWAY COMPANY,

HOLYOKE, MASS.

NAME AND RESIDENCE OF OFFICERS.

Levi Perkins, *President*, Maple Street, Holyoke, Mass. Wm. S. Loomis, *Superintendent and Treasurer*, Northampton Street, Holyoke, Mass. Wm. H. Brooks, *Clerk of Corporation*, Holyoke, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Levi Perkins, Maple Street, Holyoke, Mass. John Olmsted, Springfield, Mass. Wm. S. Loomis, Northampton Street, Holyoke, Mass. A. E. Smith, Springfield, Mass. R. B. Johnson, Northampton Street, Holyoke, Mass. C. H. Heywood, Northampton Street, Holyoke, Mass. J. F. Sullivan, Dwight Street, Holyoke, Mass. C. H. Prentiss, Pleasant Street, Holyoke, Mass. J. G. Mackintosh, Elm Street, Holyoke, Mass. L. M. Tuttle, Maple Street, Holyoke, Mass. Wm. R. Hill, South Hadley Falls, Mass.

J. G. MACKINTOSH,
C. H. HEYWOOD,
A. E. SMITH,
R. B. JOHNSON,
C. H. PRENTISS,
J. F. SULLIVAN,
L. M. TUTTLE,
WILLIAM R. HILL,
WILLIAM S. LOOMIS,

Directors of the Holyoke Street Railway Company.

WILLIAM S. LOOMIS,
Superintendent and Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

HAMPDEN, SS. Nov. 2, 1891. Then personally appeared J. G. Mackintosh, C. H. Heywood, A. E. Smith, R. B. Johnson, C. H. Prentiss, J. F. Sullivan, L. M. Tuttle and W. S. Loomis, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

WILLIAM R. HILL,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

HAMPDEN, SS. Nov. 2, 1891. Then personally appeared William R. Hill and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

WM. S. LOOMIS,
Notary Public.

REPORT

OF THE

HOOSAC VALLEY STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$50,000 00	
Capital stock authorized by votes of company,	50,000 00	
Capital stock paid (par value of shares, \$100),		\$50,000 00
Number of stockholders,	10	
DEBT.		
Funded debt, as follows:		\$50,000 00
Bonds due 1906, rate of interest 6 per cent,	\$50,000 00	
Unfunded debt, as follows,		27,000 00
Notes payable,	27,000 00	
TOTAL GROSS DEBT,		\$77,000 00
Amount of cash assets, viz.,		397 74
Cash,	\$397 74	
NET DEBT,		\$76,602 26
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving, and track, including timber, rails, etc., and laying,		\$62,491 91
Electrical construction and equipment, etc.,		45,167 88
Fences,		162 84
TOTAL COST OF CONSTRUCTION,		\$107,822 63
EQUIPMENT.		
Horses,		\$451 03
Cars,		7,243 50
Other articles of equipment,		5,132 16
TOTAL COST OF EQUIPMENT,		\$12,826 77
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$3,600 00
Buildings owned by Company needed in operating road,		3,650 00
TOTAL COST OF LAND AND BUILDINGS,		\$7,250 00

TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$127,899 40
Cash assets,	397 74
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .	\$128,297 14
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Land and buildings,	\$150 00
TOTAL ADDITION TO PROPERTY,	\$150 00
Property sold or reduced in valuation on the books, viz., .	348 97
Horses sold, \$348 97	
NET LOSS TO PROPERTY FOR THE YEAR,	\$198 97
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$24,968 29
Received from mails and express,	253 20
Received from sales of manure,	6 00
TOTAL EARNINGS,	\$25,227 49
Income from other sources,	414 41
Advertising, \$250 75	
Special cars, 121 70	
Old material, 38 56	
Sundries, 3 40	
TOTAL INCOME FROM ALL SOURCES,	\$25,641 90
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$250 33
Repairs of cars and other vehicles, harness and horse-shoeing, .	460 72
Repairs of buildings,	132 19
Wages and salaries of president, treasurer, superintendent and their clerks,	2,521 63
Wages and salaries of all other persons employed in operating the road,	7,014 74
Provender,	89 68
Taxes, State and local,	114 77
Fuel and light, \$185 58	
Oil and waste, 157 20	
Legal, 95 00	
Power, 4,378 00	
Motor repairs, 1,884 87	
Insurance,	6,700 65
Damages for injuries to persons and property,	593 49
Office expenses, and all other expenses not included above, .	527 00
	2,325 85
TOTAL EXPENSES OF OPERATING,	\$20,731 05
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES, .	\$4,910 85
Interest accrued during the year,	4,681 65
Balance for the year, or surplus,	229 20
Surplus at commencement of year,	1,067 94
TOTAL SURPLUS SEPT. 30, 1891,	\$1,297 14

INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	7
Open cars,	4
Horses,	5
Harnesses (pairs of),	14
Sleigh,	1
Other articles of equipment: Two snow-ploughs.	
Number of box cars fitted with electric motors, . . .	4
Number of open cars fitted with electric motors, . . .	1
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$107,822 63
Equipment,	12,826 77
Land and buildings,	7,250 00
Cash and cash assets,	397 74
TOTAL ASSETS,	\$128,297 14
LIABILITIES.	
Capital stock,	\$50,000 00
Funded debt,	50,000 00
Unfunded debt,	27,000 00
Surplus,	1,297 14
TOTAL LIABILITIES,	\$128,297 14
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To expenses,	\$20,731 05
interest,	4,681 65
balance carried forward Sept. 30, 1891,	1,297 14
	\$26,709 84
Cr.	
By balance Sept. 30, 1890,	\$1,067 94
total income,	25,641 90
	\$26,709 84
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	5.953 miles.
Aggregate length of switches, sidings, etc., . . . . .	.279 mile.
Total length of track, measured as single track,	6.232 miles.
Total length of track paved,	1,500 feet.
Weight of rail per yard, and description of rail: T, 40 pounds; flat, 40 pounds.	
Description of the several lines or routes operated by the company:	
Through Main and State streets, No. Adams, and along highway to Adams, ending at Park Street, Adams.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	5.953 miles.

MILES RUN, ETC.				
Total number of miles run during the year,	.	.	.	109,188
Total number of passengers carried in the cars,	.	.	.	460,363
Total number of round trips for the year,	.	.	.	9,099
Number of persons regularly employed by company,	.	.	.	15
Rates of fare: Six cents cash; tickets, 5 cents each.				

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	1	-	1
Employees,	-	-	-	-	-	-
Others,	-	-	1	-	1	-

STATEMENT OF EACH ACCIDENT.

Nov. 13, 1890.—Woman injured, on account of dress catching on car platform.

May 15, 1891.—Frank Williams, aged 10, attempted to board car when in motion, fell under the wheels, and was injured so that he died next day.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Six and two hundred and thirty-two one thousandths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Single trolley. Thomson-Houston.

Average speed of the electric cars operated by your company, where not impeded by horse-cars. Nine miles per hour.

PROPER ADDRESS OF THE COMPANY.

HOOSAC VALLEY STREET RAILWAY COMPANY.

NORTH ADAMS, BERKSHIRE COUNTY, MASS.

NAME AND RESIDENCE OF OFFICERS.

C. Q. Richmond, *President*, North Adams, Mass. H. A. Fitzsimons, *Superintendent*, Zylonite, Mass. C. Q. Richmond, *Treasurer*, North Adams, Mass. E. B. Hamblen, *Clerk of Corporation*, North Adams, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

C. Q. Richmond, North Adams, Mass. A. E. Richmond, North Adams, Mass. E. B. Hamblen, North Adams, Mass. S. Proctor Thayer, North Adams, Mass. George P. Lawrence, North Adams, Mass.

C. Q. RICHMOND,
E. B. HAMBLEN,
GEORGE P. LAWRENCE,
Directors of the Hoosac Valley Street Railway Company.

C. Q. RICHMOND,
Treasurer.

H. A. FITZSIMONS,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

BERKSHIRE, SS. NORTH ADAMS, Nov. 13, 1891. Then personally appeared C. Q. Richmond, E. B. Hamblen, George P. Lawrence, and H. A. Fitzsimons, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

SHEPHERD THAYER,
Justice of the Peace.

REPORT

OF THE

HULL STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$20,000 00	
Capital stock authorized by votes of company, . . .	20,000 00	
Capital stock paid (par value of shares, \$100), . . .	.	\$20,000 00
Number of stockholders,	5	
DEBT.		
Funded debt, as follows:		
First mortgage bonds due July 1, 1911, rate of interest 6 per cent.,		\$20,000 00
TOTAL GROSS DEBT,		\$20,000 00
Amount of cash assets, viz.:		
Cash,	\$999 42	
Bonds in treasury,	4,000 00	
		4,999 42
NET DEBT,		\$15,000 58
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$6,714 12
Track, including timber, rails, etc., and laying,		12,876 39
Engineering, agencies, salaries and other expenses during construction,		1,494 84
TOTAL COST OF CONSTRUCTION,		\$21,085 35
EQUIPMENT.		
Horses,		\$3,875 00
Cars,		6,232 18
Other articles of equipment,		798 80
TOTAL COST OF EQUIPMENT,		\$10,905 98
LAND AND BUILDINGS.		
Land and buildings owned by company needed in operating road,		\$4,100 00
TOTAL COST OF LAND AND BUILDINGS,		\$4,100 00

TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$36,091 33
Cash assets,	4,999 42
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .	\$41,090 75
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks (number of feet, 5,580),	\$21,085 35
New horses (number, 35),	3,875 00
New cars (number, 8),	6,232 18
Other equipment,	798 80
Land and buildings,	4,100 00
TOTAL ADDITION TO PROPERTY,	\$36,091 33
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company (began operation July 3, 1891),	\$4,724 35
TOTAL INCOME FROM ALL SOURCES,	\$4,724 35
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$91 00
Repairs of cars and other vehicles, harness and horse-shoeing,	199 59
Repairs of buildings,	91 11
Wages and salaries of president, treasurer, superintendent and their clerks,	319 00
Wages and salaries of all other persons employed in operating the road,	1,416 73
Provender,	954 19
Taxes, State and local,	29 00
Insurance,	260 00
Office expenses, and all other expenses not included above,	272 98
TOTAL EXPENSES OF OPERATING,	\$3,633 60
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$1,090 75
Balance for the year, or surplus,	1,090 75
TOTAL SURPLUS SEPT. 30, 1891,	\$1,090 75
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	2
Open cars,	6
Horses,	35
Harnesses (pairs of),	11
Other articles of equipment: Extra car poles, track tools, etc.	
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$21,085 35
Equipment,	10,905 98
Land and buildings,	4,100 00
Cash and cash assets,	4,999 42
TOTAL ASSETS,	\$41,090 75

LIABILITIES.	
Capital stock,	\$20,000 00
Funded debt,	20,000 00
Surplus,	1,090 75
TOTAL LIABILITIES,	\$41,090 75
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To expenses,	\$3,633 60
balance carried forward Sept. 30, 1891,	1,090 75
	\$4,724 35
Cr.	
By total income,	\$4,724 35
	\$4,724 35
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	2 miles.
Aggregate length of switches, sidings, etc., . . . . .	.05 mile.
Total length of track, measured as single track: 2 miles 300 feet.	
Total length of track paved: 700 feet paved; 1½ miles macadamized.	
Weight of rail per yard, and description of rail: T, 40 pounds.	
Description of the several lines or routes operated by the company:	
From Nantasket Beach depot to Black Rock House.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	2 miles.
MILES RUN, ETC.	
Total number of miles run during the year,	7,392
Total number of passengers carried in the cars,	94,487
Total number of round trips for the year,	3,696
Number of persons regularly employed by company,	18
Rates of fare,	5 cents.

PROPER ADDRESS OF THE COMPANY.

HULL STREET RAILWAY COMPANY,

334 CONGRESS STREET, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Edward P. Shaw, *President*, Newburyport, Mass. W. A. Larrabee, *Superintendent*, Newburyport, Mass. John W. Hobart, *Treasurer and Clerk of Corporation*, Brookline, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Edward P. Shaw, Newburyport, Mass. John W. Hobart, Brookline, Mass.
Henry Norwell, Boston, Mass. John Shepard, Boston, Mass. Wm. B.
Ferguson, Malden, Mass.

E. P. SHAW,
JOHN W. HOBART,
Directors of the Hull Street Railway Company.
JOHN W. HOBART,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Dec. 4 and 5, 1891. Then personally appeared E. P. Shaw
and John W. Hobart, and severally made oath to the truth of the foregoing
statement by them subscribed, according to their best knowledge and belief.

HENRY PARKMAN,
Justice of the Peace.

REPORT

OF THE

LEOMINSTER STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Commenced operating July 22, 1891.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$50,000 00	
Capital stock authorized by votes of company,	50,000 00	
Capital stock paid (par value of shares, \$100),		\$25,000 00
Number of stockholders,	62	
DEBT.		
Unfunded debt as follows,		\$181 90
Outstanding tickets,	\$181 90	
TOTAL GROSS DEBT,		\$181 90
Amount of cash assets, viz.,		5,829 28
Cash,	\$5,561 29	
Supplies,	267 99	
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$1,898 91
Track, including timber, rails, etc., and laying,		8,030 51
Engineering, agencies, salaries and other expenses during construction,		1,323 93
TOTAL COST OF CONSTRUCTION,		\$11,253 35
EQUIPMENT.		
Horses,		\$1,736 00
Cars,		1,333 50
Other articles of equipment,		331 64
TOTAL COST OF EQUIPMENT,		\$3,401 14
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$650 00
Buildings owned by company needed in operating road,		2,155 59
TOTAL COST OF LAND AND BUILDINGS,		\$2,805 59
OTHER PROPERTY.		
Notes,		\$2,050 00
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$19,510 08
Cash assets,		5,829 28
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$25,339 36

REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$1,730 50
TOTAL INCOME FROM ALL SOURCES,	\$1,730 50
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of cars and other vehicles, harness and horse-shoeing,	\$44 63
Wages and salaries of all other persons employed in operating the road,	659 41
Provender,	508 12
Damages for injuries to persons and property,	203 00
TOTAL EXPENSES OF OPERATING,	\$1,573 04
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$157 46
Balance for the year, or surplus,	157 46
TOTAL SURPLUS SEPT. 30, 1891,	\$157 46
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	1
Open cars,	1
Horses,	14
Harnesses (pairs of),	8
Harnesses (single),	1
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$11,253 35
Equipment,	3,401 14
Land and buildings,	2,805 59
Other property,	2,050 00
Cash and cash assets,	5,829 28
TOTAL ASSETS,	\$25,339 36
LIABILITIES.	
Capital stock,	\$25,000 00
Unfunded debt,	181 90
Surplus,	157 46
TOTAL LIABILITIES,	\$25,339 36
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
DR.	
To expenses,	\$1,573 04
balance carried forward Sept. 30, 1891,	157 46
	\$1,730 50
CR.	
By total income,	\$1,730 50

DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	1.50 miles.
Aggregate length of switches, sidings, etc., . . . . .	.44 mile.
Total length of track, measured as single track,	1.94 miles.
Weight of rail per yard, and description of rail: T rail; 45 pounds.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	1.50 miles.
MILES RUN, ETC.	
Total number of miles run during the year,	5,421
Total number of passengers carried in the cars,	32,594
Total number of round trips for the year,	1,807
Number of persons regularly employed by company,	7
Rates of fare: cash, 6 cents; tickets, 5 cents.	

PROPER ADDRESS OF THE COMPANY.

LEOMINSTER STREET RAILWAY COMPANY,

LEOMINSTER, MASS.

NAME AND RESIDENCE OF OFFICERS.

Manson D. Haws, *President and Superintendent*, North Leominster, Mass.
 T. A. Hills, *Treasurer*, Leominster, Mass. Geo. F. Morse, *Clerk of Corporation*, Leominster, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Henry A. Willis, Fitchburg, Mass. Harris C. Hartwell, Fitchburg, Mass.
 Geo. W. Weymouth, Fitchburg, Mass. Geo. R. Wallace, Fitchburg, Mass.
 Manson D. Haws, North Leominster, Mass. Chas. L. Joslin, North Leominster, Mass. Geo. F. Morse, North Leominster, Mass.

HENRY A. WILLIS,
 G. W. WEYMOUTH,
 MANSON D. HAWS,
 CHAS. L. JOSLIN,

Directors of the Leominster Street Railway Company.

THOMAS A. HILLS,

Treasurer.

MANSON D. HAWS,

Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER, SS. FITCHBURG, Nov. 2, 1891. Then personally appeared Henry A. Willis, G. W. Weymouth and Thomas A. Hills, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

WILBUR B. TENNEY,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER, SS. Nov. 3, 1891. Then personally appeared Manson D. Haws and Charles L. Joslin and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

HAMILTON MAYO,
Justice of the Peace.

REPORT

OF THE

LOWELL HORSE RAILROAD COMPANY,

FOR THE PERIOD ENDING APRIL 30, 1891.

[Consolidated May 1, 1891, with the Lowell & Dracut Street Railway, under the name of the Lowell & Suburban Street Railway Company.]

CAPITAL STOCK AND DEBT.			
CAPITAL STOCK.			
Capital stock authorized by charter,	\$100,000	00	
Capital stock authorized by votes of company,	100,000	00	
Capital stock paid (par value of shares, \$100),			\$100,000 00
Number of stockholders,		38	
DEBT.			
Funded debt, as follows,			\$50,000 00
First mortgage bonds due 1907, rate of interest 5 per cent.,	\$50,000	00	
Unfunded debt, as follows,			99,571 19
Mortgage notes,	\$6,000	00	
Company's notes,	84,832	00	
Bills payable,	8,739	19	
TOTAL GROSS DEBT,			\$149,571 19
Amount of cash assets, viz.,			4,517 47
Cash,	\$975	47	
Supplies,	3,542	00	
NET DEBT,			\$145,053 72
PERMANENT INVESTMENTS.			
RAILWAY.			
TOTAL COST OF CONSTRUCTION,			\$146,332 00
EQUIPMENT.			
Horses,			\$27,950 00
Cars,			40,796 00
Other articles of equipment,			10,905 00
TOTAL COST OF EQUIPMENT,			\$79,651 00
LAND AND BUILDINGS.			
Land owned by company needed in operating road,			\$41,564 00
Buildings owned by company needed in operating road,			3,000 00
TOTAL COST OF LAND AND BUILDINGS,			\$44,564 00

TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$270,547 00
Cash assets,	4,517 47
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .	\$275,064 47
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks,	\$260 71
New horses,	1,648 02
New cars,	435 46
TOTAL ADDITION TO PROPERTY,	\$2,344 19
Property sold or reduced in valuation on the books, viz.: Horses,	186 50
NET ADDITION TO PROPERTY FOR THE YEAR, . . .	\$2,157 69
Add and deduct entries made in profit and loss account to adjust book accounts with actual property of the company, as shown by inventories made to the Board of Railroad Commissioners on application for approval of terms of consolidation with the Lowell & Dracut Street Railway Company.	
Deduct:	
Construction,	\$19,920 77
Equipment,	2,083 56
	\$22,004 33
Add: real estate,	9,983 07
NET BALANCE, PROFIT AND LOSS,	\$12,021 26
TOTAL CHANGES IN PROPERTY ACCOUNTS, . . .	\$9,863 57
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$61,805 05
Received from other railways as tolls or rent,	730 96
Lowell & Dracut Street Railway Company, . . . \$730 96	
TOTAL EARNINGS,	\$62,536 01
Income from other sources:	
Rent,	\$461 17
Advertising,	150 00
	611 17
TOTAL INCOME FROM ALL SOURCES,	\$63,147 18
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$975 28
Repairs of cars and other vehicles, harness and horse-shoeing,	3,474 00
Repairs of buildings,	239 15
Renewal of horses,	286 00
Wages and salaries of president, treasurer, superintendent and their clerks,	2,916 62
Wages and salaries of all other persons employed in operating the road,	31,343 80
Provender,	9,395 86
Taxes, State and local,	2,117 13
Rent and tolls paid other companies for use of their roads,	850 16
Lowell & Dracut Street Railway Company, . . . \$850 16	
Insurance,	1,644 69
Damages for injuries to persons and property,	715 60
Office expenses, and all other expenses not included above,	8,934 78
TOTAL EXPENSES OF OPERATING,	\$62,893 07

NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$254 11
Interest accrued during the year,	3,017 09
Dividends declared (3 per cent. for the year),	5,907 00
Balance for the year, or deficit,	8,669 98
Surplus at commencement of year, \$46,184 52	
Deduct: depreciation, 12,021 26	
Surplus at commencement of year, as changed by aforesaid entries,	34,163 26
TOTAL SURPLUS APRIL 30, 1891,	\$25,493 28
INVENTORY OF EQUIPMENT APRIL 30, 1891.	
Box cars,	36
Open cars,	19
Horses,	210
Harnesses (pairs of),	53
Sleighs,	2
Other articles of equipment: Two snow-ploughs, 1 cart, 2 buggies, tools, track imple- ments and office furniture.	
General Balance Sheet April 30, 1891.	
ASSETS.	
Construction,	\$146,332 00
Equipment,	79,651 00
Land and buildings,	44,564 00
Cash and cash assets,	4,517 47
TOTAL ASSETS,	\$275,064 47
LIABILITIES.	
Capital stock,	\$100,000 00
Funded debt,	50,000 00
Unfunded debt,	99,571 19
Surplus,	25,493 28
TOTAL LIABILITIES,	\$275,064 47
Copy of Profit and Loss Account for the Period ending April 30, 1891.	
DR.	
To expenses,	\$62,893 07
interest,	3,017 09
dividends,	5,907 00
balance, profit and loss,	12,021 26
balance carried forward April 30, 1891,	25,493 28
	\$109,331 70
CR.	
By balance Sept. 30, 1890,	\$46,184 52
total income,	63,147 18
	\$109,331 70

DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	12.529 miles.
Aggregate length of switches, sidings, etc., . . . . .	.942 mile.
Total length of track, measured as single track,	13.471 miles.
Total length of track paved,	13.471 miles.
Weight of rail per yard, and description of rail: 35, 40 and 45 pounds flat; 60 pounds Providence girder.	
Description of the several lines or routes operated by the company:	
Chelmsford Street.	
Middlesex and Pawtucket streets.	
Centralville and Westford streets.	
Broadway, Gorham Street and Belvidere.	
Length of railway belonging to other companies, measured as single track, not including sidings, etc., operated by this company, or over which this company runs its cars, with the description of the same,	1.46 miles.
Bridge Street post office to River Street.	
Merrimack Street from post office to High Street.	
Central Street from Prescott Street to Jackson Street.	
Prescott Street.	
Merrimack Street from post office to Cabot Street.	
Middlesex Street from depot to Coral Street.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	13.989 miles.
MILES RUN, ETC.	
Total number of miles run during the year,	316,506
Total number of passengers carried in the cars,	1,236,101
Total number of round trips for the year,	39,788
Number of persons regularly employed by company,	115
Rates of fare,	5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	1	1	1	1
Employees,	-	-	-	-	-	-
Others,	-	-	-	1	-	1

STATEMENT OF EACH ACCIDENT.

Nov. 28, 1890. — Collision between car and wagon; shaft of wagon broken.

Jan. 8, 1891. — A man stepped off the forward platform of car while the latter was in motion, and hurt his foot.

March 21. — A man fell off front platform. One wheel went over his legs; he died from the effects.

PROPER ADDRESS OF THE COMPANY.
 LOWELL HORSE RAILROAD COMPANY,
 41 MERRIMACK STREET, LOWELL, MASS.

NAME AND RESIDENCE OF OFFICERS.

E. M. Tucke, *President*, Lowell, Mass. P. F. Sullivan, *Superintendent*, Lowell, Mass. W. M. Sawyer, *Treasurer and Clerk of Corporation*, Lowell, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

E. M. Tucke, Lowell, Mass. W. M. Sawyer, Lowell, Mass. E. A. Smith, Lowell, Mass. Thomas Costello, Lowell, Mass. S. Bachman, New York, N. Y.

EDWARD M. TUCKE,
E. A. SMITH,
T. COSTELLO,
W. M. SAWYER,

Directors of the Lowell Horse Railroad Company.

W. M. SAWYER,
Treasurer.

P. F. SULLIVAN,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

MIDDLESEX, SS. Nov. 4, 1891. Then personally appeared Edward M. Tucke, E. A. Smith, T. Costello and W. M. Sawyer, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FRANK COBURN,
Justice of the Peace.

REPORT

OF THE

LOWELL & DRACUT STREET RAILWAY COMPANY,

FOR THE PERIOD ENDING MAY 31, 1891.

[Consolidated May 1, 1891, with the Lowell Horse Railroad, under the name of the Lowell & Suburban Street Railway Company.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$200,000 00	
Capital stock authorized by votes of company,	200,000 00	
Capital stock paid (par value of shares, \$100),		\$200,000 00
Number of stockholders,	58	
DEBT.		
Funded debt, as follows,		\$50,000 00
First mortgage bonds due 1909, rate interest 5 per cent.,	\$50,000 00	
Unfunded debt, as follows,		84,317 84
Company notes,	\$77,828 00	
Bills payable,	6,489 84	
TOTAL GROSS DEBT,		\$134,317 84
Amount of cash assets, viz. :		5,953 00
Supplies,		
NET DEBT,		\$128,364 84
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION,		\$155,847 00
EQUIPMENT.		
Horses,		\$15,600 00
Cars,		80,152 00
Other articles of equipment,		5,828 00
TOTAL COST OF EQUIPMENT,		\$101,580 00
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$14,537 00
Buildings owned by company needed in operating road,		34,000 00
TOTAL COST OF LAND AND BUILDINGS,		\$48,537 00
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$305,964 00
Cash assets,		5,953 00
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$311,917 00

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks (line construction),	\$7,148 83
Other equipment,	540 87
TOTAL ADDITION TO PROPERTY,	\$7,689 70
Property sold or reduced in valuation on the books, viz.: Equipment,	1,142 67
NET ADDITION TO PROPERTY FOR THE YEAR,	\$6,547 03
Add and deduct entries made in profit and loss account to adjust book accounts with actual property of the company, as shown by inventories made to the Board of Railroad Commissioners on application for approval of terms of consolidation with the Lowell Horse Railroad Company.	
Deduct:	
Construction,	\$16,456 13
Equipment,	3,355 97
	\$19,812 10
Add: real estate,	6,330 78
NET BALANCE, PROFIT AND LOSS,	\$13,481 32
TOTAL CHANGES IN PROPERTY ACCOUNTS,	\$6,934 29
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$45,209 80
Received from other railways as tolls or rent,	850 16
Lowell Horse Railroad Company,	\$850 16
Received from sales of manure,	562 50
Income from other sources,	557 02
Rents,	\$457 02
Advertising,	100 00
TOTAL INCOME FROM ALL SOURCES,	\$47,179 48
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$1,512 18
Repairs of cars and other vehicles, harness and horse-shoeing,	4,291 12
Repairs of buildings,	111 40
Renewal of horses,	125 00
Wages and salaries of president, treasurer, superintendent and their clerks,	6,933 36
Wages and salaries of all other persons employed in operating the road,	20,705 76
Provender,	7,343 09
Taxes, State and local,	1,373 32
Rent and tolls paid other companies for use of their roads,	730 96
Lowell Horse Railroad Company,	\$730 96
Insurance,	1,839 72
Damages for injuries to persons and property,	1,595 36
Office expenses, and all other expenses not included above,	8,135 35
TOTAL EXPENSES OF OPERATING,	\$54,696 62
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME BELOW OPERATING EXPENSES,	\$7,517 14
Interest accrued during the year,	3,966 08

376 LOWELL & DRACUT STREET RAILWAY. [Jan.

Dividends declared (3 per cent. for the year),	\$6,000 00
Balance for the year, or deficit,	17,483 22
Surplus at commencement of year, \$8,563 70	
Deduct: depreciation, 13,481 32	
Deficit at commencement of year, as changed by aforesaid entries,	4,917 62
TOTAL DEFICIT MAY 31, 1891,	\$22,400 84
INVENTORY OF EQUIPMENT MAY 31, 1891.	
Box cars,	21
Open cars,	29
Horses,	115
Harnesses (pairs of),	33
Other articles of equipment:	
Two snow-ploughs, stationary motor, machinery, tools, track implements and office furniture.	
Number of box cars fitted with electric motors,	4
Number of open cars fitted with electric motors,	14
General Balance Sheet May 31, 1891.	
ASSETS.	
Construction,	\$155,847 00
Equipment,	101,580 00
Land and buildings,	48,537 00
Cash and cash assets,	5,953 00
Deficit,	22,400 84
TOTAL ASSETS,	\$334,317 84
LIABILITIES.	
Capital stock,	\$200,000 00
Funded debt,	50,000 00
Unfunded debt,	84,317 84
TOTAL LIABILITIES,	\$334,317 84
Copy of Profit and Loss Account for the Year ending May 31, 1891.	
DR.	
To expenses,	\$54,696 62
interest,	3,966 08
dividends,	6,000 00
balance, profit and loss,	13,481 32
	\$78,144 02
CR.	
By balance Sept. 30, 1890,	\$8,563 70
total income,	47,179 48
balance carried forward May 31, 1891,	22,400 84
	\$78,144 02

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	12.738 miles.
Aggregate length of switches, sidings, etc., . . . . .	.933 mile.
Total length of track, measured as single track,	13.671 miles.
Total length of track paved,	9.818 "
Weight of rail per yard, and description of rail: 35 and 40 pounds tram rail; 50 pounds T; 60 pounds Providence girder.	
Description of the several lines or routes operated by this company:	
Lakeview Avenue.	
Pawtucketville to Fort Hill Park.	
Highlands and Cemetery.	
Length of railway belonging to other companies, measured as single track, not including sidings, etc., operated by this company, or over which this company runs its cars, with the description of same,	1.46 "
Bridge Street from post office to Lakeville Avenue.	
East Merrimack Street from post office to High Street.	
Central Street from Prescott to Jackson streets.	
Merrimack Street from post office to Cabot Street.	
Dutton and Fletcher streets from Merrimack Street to Middlesex Street.	
Middlesex Street from depot to Coral Street.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	14.198 "
MILES RUN, ETC.	
Total number of miles run during the year,	268,252
Total number of passengers carried in the cars,	899,736
Total number of round trips for the year,	44,894
Number of persons regularly employed by company,	113
Rates of fare: 5 cents; 25 tickets for \$1; 25 cents round trip to Lakeview.	

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	1	-	1
Employees,	-	-	-	-	-	-
Others,	-	-	1	6	1	6

STATEMENT OF EACH ACCIDENT.

Dec. 1, 1890. — Collision between car and wagon, slight damage to both.

Jan. 1, 1891. — Collision between horse and car, slight damage to both.

January 4. — A man, in attempting to board a car, slipped on its step and caused a slight abrasion of the skin over one eye.

January 16. — A sleigh crossed the track in front of a car, was struck by the latter; one of the occupants of the sleigh injured one of his feet.

378 LOWELL & DRACUT STREET RAILWAY. [Jan.

February 4. — Collision between a car and a team, latter damaged.

March 20. — A man standing on the rear platform of car fell off and struck on his head, cutting it.

April 5. — A boy, five years old, playing on the street, suddenly turned and ran towards the horses of a moving car; before the latter could be stopped, one wheel ran over the legs of the boy, who died from the effect.

April 24. — Collision between wagon and car, to the injury of the former.

How many miles of track, taken as single track, did this company operate by electricity on the thirty-first day of May, 1891? Five miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Bentley-Knight car equipment. Single trolley system.

Average speed of the electric cars operated by your company, where not impeded by horse cars. Eight miles per hour.

PROPER ADDRESS OF THE COMPANY.

LOWELL & DRACUT STREET RAILWAY COMPANY,
41 MERRIMACK STREET, LOWELL, MASS.

NAME AND RESIDENCE OF OFFICERS.

August Fels, *President*, Lowell, Mass. P. F. Sullivan, *Superintendent and Clerk of Corporation*, Lowell, Mass. Percy Parker, *Treasurer*, Lowell, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

August Fels, Lowell, Mass. Percy Parker, Lowell, Mass. M. F. Brennan, Lowell, Mass. S. B. Puffer, Lowell, Mass. F. W. Howe, Lowell, Mass. John Lennon, Lowell, Mass. P. F. Sullivan, Lowell, Mass.

AUGUST FELS,
PERCY PARKER,
S. B. PUFFER,
JOHN LENNON,
P. F. SULLIVAN,
FRANK W. HOWE,

Directors of the Lowell & Dracut Street Railway Company.

PERCY PARKER,

Treasurer.

P. F. SULLIVAN,

Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

MIDDLESEX, ss. Nov. 4, 1891. Then personally appeared August Fels, Percy Parker, S. B. Puffer, John Lennon, P. F. Sullivan and Frank W. Howe, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FRANK COBURN,
Justice of the Peace.

REPORT

OF THE

LOWELL & SUBURBAN STREET RAILWAY COMPANY,

FOR THE PERIOD ENDING SEPT. 30, 1891.

[This company was formed by a consolidation of the Lowell Horse Railroad and the Lowell & Dracut Street Railway Companies, May 1, 1891.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$400,000 00	
Capital stock authorized by votes of company,	400,000 00	
Capital stock paid (par value of shares, \$100),		\$300,000 00
Number of stockholders,	79	
DEBT.		
Funded debt, as follows,		\$100,000 00
First mortgage bonds due 1907, rate of interest 5 per cent.,	\$50,000 00	
First mortgage bonds due 1909, rate of interest 5 per cent.,	\$50,000 00	
Unfunded debt, as follows,		167,960 14
Mortgage notes,	\$6,000 00	
Company notes,	155,113 00	
Bills payable,	6,847 14	
TOTAL GROSS DEBT,		\$267,960 14
Amount of cash assets, viz.,		11,268 24
Cash,	\$3,515 69	
Supplies,	6,836 00	
Debit balances,	916 55	
NET DEBT,		\$256,691 90
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving and track, including timber, rails, etc., and laying, and interest during construction, commissions, discounts, etc.,		\$302,179 00
Engineering, agencies, salaries, and other expenses during construction,		258 68
TOTAL COST OF CONSTRUCTION,		\$302,437 68
EQUIPMENT.		
Horses,		\$47,133 00
Cars,		120,948 00
Other articles of equipment,		16,733 00
TOTAL COST OF EQUIPMENT,		\$184,814 00

LAND AND BUILDINGS.	
Land owned by company needed in operating road, . . .	\$56,101 00
Buildings owned by company needed in operating road, . . .	37,000 00
TOTAL COST OF LAND AND BUILDINGS,	\$93,101 00
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$580,352 68
Cash assets,	11,268 24
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$591,620 92
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Electric engineering,	\$258 68
New horses,	3,583 00
TOTAL ADDITION TO PROPERTY,	\$3,841 68
REVENUE FOR THE PERIOD.	
Received from passengers on railways operated by this company,	\$111,303 10
Received from sales of manure,	262 50
TOTAL EARNINGS,	\$111,565 60
Income from other sources,	392 33
Rent, \$184 00	
Advertising, 208 63	
TOTAL INCOME FROM ALL SOURCES,	\$111,957 93
EXPENSES OF OPERATING FOR THE PERIOD.	
Repairs of road-bed and track,	\$1,697 10
Repairs of cars and other vehicles, harness and horse-shoeing,	4,721 48
Repairs of buildings,	567 16
Renewal of horses,	1,300 00
Wages and salaries of president, treasurer, superintendent and their clerks,	3,270 80
Wages and salaries of all other persons employed in operating the road,	37,091 70
Provender,	13,742 46
Insurance,	289 80
Damages for injuries to persons and property,	317 00
Office expenses, and all other expenses not included above,	24,690 62
TOTAL EXPENSES OF OPERATING,	\$87,688 12
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET LOSS ABOVE OPERATING EXPENSES, . . .	\$24,269 81
Interest accrued during the year,	3,701 47
Balance for the year, or surplus,	20,568 34
Surplus at commencement of period,	3,092 44
Surplus at commencement of period, as changed by afore-said entries,	3,092 44
TOTAL DEFICIT SEPT. 30, 1891,	23,660 78
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	57
Open cars,	48
Horses,	347
Harnesses (pairs of),	93

Sleighs,	2
Other articles of equipment:	
Four snow-ploughs, 1 buggy, 1 cart, 1 Concord wagon, 3 wagons, track tools, machinery, office furniture.	
Number of box cars fitted with electric motors,	4
Number of open cars fitted with electric motors,	14

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$302,487 68
Equipment,	184,814 00
Land and buildings,	93,101 00
Cash and cash assets,	11,268 24
TOTAL ASSETS,	\$591,620 92

LIABILITIES.

Capital stock,	\$300,000 00
Funded debt,	100,000 00
Unfunded debt,	167,960 14
Surplus,	23,660 78
TOTAL LIABILITIES,	\$591,620 92

Copy of Profit and Loss Account for the Period ending
Sept. 30, 1891.

Dr.

To expenses,	\$87,688 12
interest,	3,701 47
balance carried forward Sept. 30, 1891,	23,660 78
	\$115,050 37

Cr.

By balance June 1, 1891,	\$3,092 44
total income,	111,957 93
	\$115,050 37

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	25.267 miles.
Aggregate length of switches, sidings, etc.,	1.875 mile.
Total length of track, measured as single track,	27.142 miles.
Total length of track paved,	23.289 miles.

Weight of rail per yard and description of rail: 35, 40 and 45
pounds tram rail, 50 pounds T, 60 pounds Providence
girder.

Description of the several lines or routes operated by the
company:

Lakeview Avenue.
Broadway and Centralville.
Neswith and Pawtucket streets.
High Street and Highlands.
Post office to Pawtucketville.
Lawrence and Westford streets.
Gorham and Middlesex streets.
Chelmsford Street.

Total length of railway, measured as single track, not includ-
ing sidings, etc., operated by this company, 25.267 miles.

MILES RUN, ETC.	
Total number of miles run during the year,	426,175
Total number of passengers carried in the cars,	2,178,654
Total number of round trips for the year,	60,775
Number of persons regularly employed by company,	215
Rates of fare: Five cents, 44 tickets for \$2.00. Lakeview (round trip), 25 cents.	

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	7	-	7
Employees,	-	-	-	-	-	-
Others,	-	-	-	2	-	2

STATEMENT OF EACH ACCIDENT.

June 13, 1891. — A boy playing on the street suddenly ran in against one of the horses, which stepped on the boy and slightly injured him.

July 19. — Horses and car were just starting up; a lady who was being transferred from another car turned suddenly toward the horses, was thrown to the ground, and slightly injured.

July 26. — A man jumped off the car while it was in motion; fell, and received a slight scalp wound.

July 28. — Collision between a carriage and a car, slightly damaging both.

Aug. 9. — A lady jumped off a car, the latter being in motion, fell to the ground and injured one of her legs.

Aug. 22. — Three passengers standing on the running-board of an open car received scratches and had their clothes torn by the shaft of a wagon standing near the tracks.

Sept. 15. — A horse and wagon previously standing near the sidewalk backed toward the car as the latter was passing; an axle of the former was broken.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Five miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Bentley-Knight car equipment. Single trolley system.

Average speed of the electric cars operated by your company, where not impeded by horse cars. Eight miles.

PROPER ADDRESS OF THE COMPANY.

LOWELL AND SUBURBAN STREET RAILWAY COMPANY,
41 MERRIMACK STREET, LOWELL, MASS.

NAME AND RESIDENCE OF OFFICERS.

Edward M. Tucke, *President*, Lowell, Mass. P. F. Sullivan, *General Manager and Clerk of Corporation*, Lowell, Mass. Percy Parker, *Treasurer*, Lowell, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

E. M. Tucke, Lowell, Mass. August Fels, Lowell, Mass. Percy Parker, Lowell, Mass. M. F. Brennan, Lowell, Mass. F. W. Howe, Lowell, Mass. Thomas Costello, Lowell, Mass. E. A. Smith, Lowell, Mass. S. B. Puffer, Lowell, Mass. John Lennon, Lowell, Mass. S. Bachman, New York, N. Y. W. M. Sawyer, Lowell, Mass. P. F. Sullivan, Lowell, Mass.

EDWARD M. TUCKE,
PERCY PARKER,
AUGUST FELS,
E. A. SMITH,
S. B. PUFFER,
JOHN LENNON,
T. COSTELLO,
P. F. SULLIVAN,
W. M. SAWYER,
FRANK W. HOWE,

Directors of the Lowell and Suburban Street Railway Company.

PERCY PARKER,

Treasurer.

P. F. SULLIVAN,

Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

MIDDLESEX, ss. Nov. 4, 1891. Then personally appeared Edward M. Tucke, Percy Parker, August Fels, E. A. Smith, S. B. Puffer, John Lennon, T. Costello, P. F. Sullivan, W. M. Sawyer, Frank W. Howe, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

FRANK COBURN,

Justice of the Peace.

REPORT

OF THE

LYNN BELT LINE STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.			
CAPITAL STOCK.			
Capital stock authorized by charter,	\$200,000	00	
Capital stock authorized by votes of company,	200,000	00	
Capital stock paid (par value of shares, \$100),			\$185,250 00
Number of stockholders,		99	
DEBT.			
Funded debt, as follows,			\$100,000 00
Mortgage bonds due 1910, rate interest 5			
per cent.,	\$100,000	00	
Unfunded debt, as follows,			17,697 52
Notes and sundry accounts,	\$17,697	52	
TOTAL GROSS DEBT,			\$117,697 52
Amount of cash assets, viz.,			41,095 60
Cash,	\$5,432	47	
Supplies,	1,518	17	
Debit balances,	34,144	96	
NET DEBT,			\$76,601 92
PERMANENT INVESTMENTS.			
RAILWAY.			
TOTAL COST OF CONSTRUCTION,			\$130,309 51
EQUIPMENT.			
Horses,			\$150 00
Cars,			34,940 00
Other articles of equipment,			59,516 45
TOTAL COST OF EQUIPMENT,			\$94,606 45
LAND AND BUILDINGS.			
Land owned by company needed in operating road,			\$43,093 80
TOTAL COST OF LAND,			\$43,093 80

OTHER PROPERTY.	
House and lot,	\$3,200 00
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . .	\$271,209 76
Cash assets,	41,095 60
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .	\$312,305 36
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks (number of feet, 19,723.4), . . .	\$49,480 43
New horses (number, 1),	150 00
New cars (number, 10),	27,440 00
Other equipment,	10,295 94
Land and buildings,	24,442 59
TOTAL ADDITION TO PROPERTY,	\$111,808 96
Property sold or reduced in valuation on the books, viz., .	714 82
Sales of iron and gravel,	\$714 82
NET ADDITION TO PROPERTY FOR THE YEAR, . . .	\$111,094 14
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$54,139 40
TOTAL EARNINGS,	\$54,139 40
Income from other sources,	1,925 49
Rent of power and house,	\$1,575 49
Advertising in cars,	350 00
TOTAL INCOME FROM ALL SOURCES,	\$56,064 89
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$1,110 88
Repairs of motors, cars and other vehicles, harness and horse-shoeing,	2,832 89
Wages and salaries of president, treasurer, superintendent, and their clerks,	1,402 50
Wages and salaries of all other persons employed in operating the road,	25,389 61
Taxes, State and local,	694 48
Insurance,	1,125 25
Damages for injuries to persons and property,	565 00
Office expenses, and all other expenses not included above, .	10,488 03
TOTAL EXPENSES OF OPERATING,	\$43,608 64
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES, . .	\$12,456 25
Interest accrued during the year,	4,471 42
Dividends declared, 5 per cent. for the year,	4,995 00
Balance for the year, or surplus,	2,989 83
Surplus at commencement of year,	6,368 01
TOTAL SURPLUS SEPT. 30, 1891,	\$9,357 84
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	10
Open cars,	10

Horses,	3
Harnesses (pairs of),	3
Other articles of equipment:	
Two electric snow-ploughs, one leveller, one wagon, one open buggy, one tower wagon.	
Number of box cars fitted with electric motors,	10
Number of open cars fitted with electric motors,	10
Number of electric snow-ploughs,	2

General Balance Sheet Sept. 30, 1891.

ASSETS.	
Construction,	\$130,309 51
Equipment,	94,606 45
Land and buildings,	43,093 80
Other property,	3,200 00
Cash and cash assets,	41,095 60
TOTAL ASSETS,	\$312,305 36
LIABILITIES.	
Capital stock,	\$185,250 00
Funded debt,	100,000 00
Unfunded debt,	17,697 52
Surplus,	9,357 84
TOTAL LIABILITIES,	\$312,305 36

Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.

DR.	
To expenses,	\$43,608 64
interest,	4,471 42
dividends,	4,995 00
balance carried forward Sept. 30, 1891,	9,357 84
	\$62,432 90
CR.	
By balance Sept. 30, 1890,	\$6,368 01
total income,	56,064 89
	\$62,432 90

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	9.68 miles.
Aggregate length of switches, sidings, etc., . . . . .	.74 mile.
Total length of track, measured as single track,	10.42 miles.
Total length of track paved,	6.66 miles.
Weight of rail per yard, and description of rail: 45 pounds, steel.	
Description of the several lines or routes operated by the company:	
Belt line, passing all depots.	
Glenmere route, from power station to Central Square.	
Walnut Steeet line, from Lynnhurst to Central Square.	
Park line, from "Free Public Forest" to Central Square.	

Length of railway belonging to other companies, measured as single track, not including sidings, etc., operated by this company, or over which this company runs its cars, with the description of same:		
Leased without toll from Thomson-Houston Electric Company, . . . . .		.12 mile.
Total length of railway, measured as single track, not including sidings, etc., operated by this company,		9.80 miles.
MILES RUN, ETC.		
Total number of miles run during the year,		275,378
Total number of passengers carried in the cars,		1,125,884
Total number of round trips for the year,		43,290
Number of persons regularly employed by company, . . .		56
Rates of fare,		5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	-	-	20
Employees,	-	-	-	-	-	-
Others,	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT.

Oct. 22, 1890. — Lady fell from car step. Slight injury to her arm.

November 25. — A carriage containing a lady and gentleman was upset by horse becoming frightened at a car. Lady injured.

December 20. — A gentleman stepping from car before it came to a full stop fell and cut his hand slightly.

December 21. — A man jumped from moving car, fell and was slightly injured.

May 17, 1891. — Unknown man jumped from car and fell heavily.

May 17. — A cart driven in front of a moving car was upset and the driver injured.

June 27. — Horse frightened by car, ran and threw driver from the seat, hurting his ankles.

July 3. — A man's hat blew off while he was riding on the car platform, and in jumping after it he fell and hurt his hip.

July 19. — Car ran into an open switch, throwing man from platform and injuring his head.

August 8. — A lady sprained her ankle in stepping from the car.

August 8. — By the colliding of two cars of this company, five persons were more or less injured.

August 20. — A lady stepped from the car while it was in motion, and fell, cutting her forehead.

August 23. — Two children were thrown from car seat, scratching their faces slightly.

September 9. — Car collided with team driven carelessly. Driver was thrown and his arm injured.

September 15. — Man fell from car, striking on the back of his head, and was stunned.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Ten and fifty-four one hundredths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston; single trolley.

Average speed of the electric cars operated by your company, where not impeded by horse-cars. About seven miles per hour.

PROPER ADDRESS OF THE COMPANY.

LYNN BELT LINE STREET RAILWAY COMPANY,
43 SPRING STREET, LYNN, MASS.

NAME AND RESIDENCE OF OFFICERS.

Quincey A. Towns, *President*, Lynn, Mass. Alphonso Martin, *Superintendent*, Lynn, Mass. Wm. B. Littlefield, *Treasurer*, Lynn, Mass. George H. Breed, *Clerk of Corporation*, Lynn, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Quincey A. Towns, Lynn, Mass. William B. Littlefield, Lynn, Mass. George H. Breed, Lynn, Mass. Frank W. Jones, Lynn, Mass. Charles O. Beede, Lynn, Mass. George Fuller, Lynn, Mass. Frederick J. Cushing, Lynn, Mass. Augustus B. Martin, Lynn, Mass. Stephen F. Breed, Lynn, Mass.

QUINCEY A. TOWNS,
C. O. BEEDE,
A. B. MARTIN,
F. J. CUSHING,
GEORGE H. BREED,
WILLIAM B. LITTLEFIELD,

Directors of the Lynn Belt Line Street Railway Company.

WILLIAM B. LITTLEFIELD,
Treasurer.

A. MARTIN,

Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

ESSEX, SS. LYNN, Nov. 19, 1891. Then personally appeared Quincey A. Towns, A. B. Martin, A. Martin, C. O. Beede, F. J. Cushing and William B. Littlefield, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

GEORGE H. BREED,

Justice of the Peace.

REPORT

OF THE

LYNN & BOSTON RAILROAD COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter and amendments,	\$1,000,000 00	
Capital stock authorized by votes of company,	700,000 00	
Capital stock paid (par value of shares, \$100),*		\$600,000 00
Number of stockholders,	183	
DEBT.		
Funded debt, as follows,		\$425,000 00
Mortgage bonds due May 15, 1900, rate of interest 6 per cent.,	\$75,000 00	
Bonds due May 1, 1893, rate of interest 5 per cent.,	100,000 00	
Bonds due May 15, 1900, rate of interest 5 per cent.,	150,000 00	
Bonds due April 1, 1907, rate interest 5 per cent.,	100,000 00	
Unfunded debt, as follows,		93,772 51
Notes payable,	\$19,000 00	
Subscriptions to new stock,	10,000 00	
Bills payable,	58,285 78	
Tickets outstanding,	6,486 73	
TOTAL GROSS DEBT,		\$518,772 51
Amount of cash assets, viz.,		49,101 65
Cash,	\$23,217 75	
Supplies,	19,557 70	
Debit balances,	6,326 20	
NET DEBT,		\$469,670 86
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving and track, including timber, rails, etc., and laying,		\$588,134 18
Other railways purchased,		15,409 27
TOTAL COST OF CONSTRUCTION,		\$603,543 45

* Was increased \$100,000 May 15, 1891.

EQUIPMENT.	
Horses,	\$89,500 00
Cars,	121,400 00
Other articles of equipment,	147,369 97
TOTAL COST OF EQUIPMENT,	\$358,269 97
LAND AND BUILDINGS.	
Land and buildings owned by company needed in operating road,	\$197,085 75
TOTAL COST OF LAND AND BUILDINGS,	\$197,085 75
TOTAL AMOUNT OF PERMANENT INVESTMENTS,	\$1,158,899 17
Cash assets,	49,101 65
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$1,208,000 82
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks (number of feet, 11,480.2),	\$35,275 29
New cars (number, 9),	4,800 00
Other equipment,	30,482 74
Land and buildings,	20,611 60
TOTAL ADDITION TO PROPERTY,	\$91,169 63
Property sold or reduced in valuation on the books, viz.,	5,955 00
Horses sold, \$5,700 00	
Two old sleighs sold and horse collars destroyed, 255 00	
NET ADDITION TO PROPERTY FOR THE YEAR,	\$85,214 63
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$586,070 69
Received from other railways as tolls or rent,	1,918 19
East Middlesex Street Railway Company, \$949 13	
Naumkeag Street Railway Company, 565 26	
West End Street Railway Company, 403 80	
Received from sales of manure,	3,333 02
TOTAL EARNINGS,	\$591,321 90
Income from other sources:	
Advertising in cars,	2,500 00
TOTAL INCOME FROM ALL SOURCES,	\$593,821 90
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$27,395 42
Repairs of cars and other vehicles, harness and horse-shoeing,	44,520 62
Repairs of buildings,	1,899 77
Renewal of horses,	15,264 00
Wages and salaries of president, treasurer, superintendent and their clerks,	15,695 71
Wages and salaries of all other persons employed in operating the road,	231,866 03
Provender,	84,056 42
Taxes, State and local,	11,064 08

Rent and tolls paid other companies for use of their roads, . .	\$25,800 42
West End Street Railway Company, . . . \$12,130 19	
Boston & Chelsea Railroad Company, . . . 9,365 40	
Winnisimmet Railroad Company, . . . 4,304 83	
Insurance,	4,441 83
Damages for injuries to persons and property,	5,291 61
Office expenses, and all other expenses not included above, .	54,516 06
TOTAL EXPENSES OF OPERATING,	\$521,811 97

NET INCOME, DIVIDENDS, ETC.

TOTAL NET INCOME ABOVE OPERATING EXPENSES, . .	\$72,009 93
Interest accrued during the year,	25,879 28
Dividends declared, 8 per cent. for the year on \$500,000 capital,	40,000 00
Balance for the year, or surplus,	6,130 65
Surplus at commencement of year,	83,097 66
TOTAL SURPLUS SEPT. 30, 1891,	\$89,228 31

INVENTORY OF EQUIPMENT SEPT. 30, 1891.

Box cars,	118
Open cars,	133
Horses,	895
Harnesses (pairs of),	263
Sleighs,	3

Other articles of equipment:

Twenty-seven snow-ploughs, 19 snow-sleds, 10 snow-levelers, 13 wagons, 7 tip-carts, buggies, gravel car, watering-car, tower-wagons, steam engine and boilers, machinery and piping in repair shop, tools for wood, paint and blacksmith shops, and track repairs, horse collars, blankets, surcingles, halters, light harnesses, stable and office furniture, telephone line, electrical equipment, etc.

Number of box cars fitted with electric motors,	8
Number of open cars fitted with electric motors,	10
Number of electric snow-ploughs (the motors for ploughs are those used under open cars in summer),	4

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$603,543 45
Equipment,	358,269 97
Land and buildings,	197,085 75
Cash and cash assets,	49,101 65
TOTAL ASSETS,	\$1,208,000 82

LIABILITIES.

Capital stock,	\$600,000 00
Funded debt,	425,000 00
Unfunded debt,	93,772 51
Surplus,	89,228 31
TOTAL LIABILITIES,	\$1,208,000 82

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

Dr.		
To expenses,	.	\$521,811 97
interest,	.	25,879 28
dividends,	.	40,000 00
balance carried forward Sept. 30, 1891,	.	89,228 31
		<hr/> \$676,919 56 <hr/>
Cr.		
By balance Sept. 30, 1890,	.	\$83,097 66
total income,	.	593,821 90
		<hr/> \$676,919 56 <hr/>

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	52 3104 miles.
Aggregate length of switches, sidings, etc.,	3.6071 "
Total length of track, measured as single track,	55.9175 "
Total length of track paved,	44.8886 "
Weight of rail per yard, and description of rail: street rail, 35 to 50 pounds; T rail, 28 to 45 pounds.	
Description of the several lines or routes operated by the company:	
West Lynn and Marblehead; West Lynn and Swampscott; Swampscott, Lynn and Boston; Upper Swampscott and Saugus Centre; Upper Swampscott and Cliftondale; Myrtle Street and Central Square; Myrtle Street and Glenmere; *Myrtle Street and Lewis Street; *Myrtle Street and Nahant Beach; *West Lynn and Wyoma (and to Lynn Woods Park in summer); Peabody and Lynn; *Central Square and Nahant Beach (in summer); *Lynn Highlands and Market Street; Revere and Boston; Crescent Beach and Boston; Revere Beach and Boston (in summer); *Crescent Beach and Point of Pines (in summer); Beachmont and Boston; Chelsea, and Boston, via Broadway; Chelsea and Boston, via Washington Avenue (and to Woodlawn Cemetery in summer); Everett and Chelsea; Washington Avenue and Chelsea Ferry.	
Length of railway belonging to other companies, measured as single track, not including sidings, etc., operated by this company, or over which this company runs its cars, with the description of same,	9.927 miles.
Boston and Chelsea Railroad,	4.354 miles.
West End Street Railway,	3.463 "
Winnisimmet Railroad,	1.883 "
Naumkeag Street Railway,	.227 mile.
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	62.237 miles.

MILES RUN, ETC.

Total number of miles run during the year,	1,929,523
Total number of passengers carried in the cars,	11,575,368
Total number of round trips for the year,	237,193
Number of persons regularly employed by company,	437
Rates of fare: from 5 to 15 cents.	

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	1	-	14	-	15
Employees,	-	-	-	-	-	-
Others,	-	-	2	2	2	2

STATEMENT OF EACH ACCIDENT.

Dec. 16, 1890. — Man fell, trying to board moving car.

December 20. — Woman fell while stepping from moving car.

Jan. 9, 1891. — Man fell from front platform of moving car.

February 16. — Man thrown from car by sudden jar.

March 18. — Woman fell while leaving car.

April 13. — Man fell from moving car.

May 7. — Carriage horse frightened at electric car; occupants of carriage thrown out.

May 9. — Man under influence of liquor fell from car.

May 10. — Woman stepped from moving car, and was thrown to ground.

May 13. — Man under influence of liquor fell from car; left foot run over.

May 17. — Man stepped backwards from moving car; fell and injured his head.

May 21. — Woman fell, stepping from car at stand-still.

May 22. — Carriage horse frightened at electric car; man thrown out.

May 23. — Woman fell while leaving car.

May 24. — Man stepped from front platform of moving car; fell, and car wheel crushed his arm.

May 30. — Woman stepped from car in motion.

July 10. — Woman fell while getting on car.

July 16. — Seven-year old boy ran under car horses; run over by car; died in a few minutes.

September 5. — Three-year old girl run over by car; died from injuries.

Several other accidents have occurred to passengers during the year, whereby slight injuries were received; such being mostly the result of carelessness on part of said passengers, it is not deemed necessary to detail here.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? 20.9456 miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. 5 8502 miles electric; 15.0954 miles part horses.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston; overhead; single trolley.

Average speed of the electric cars operated by your company, where not impeded by horse-cars. Eight miles an hour.

PROPER ADDRESS OF THE COMPANY.

LYNN & BOSTON RAILROAD COMPANY,
13 TREMONT ROW, ROOM 3, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Amos F. Breed, *President*, Lynn, Mass. Elwin C. Foster, *Superintendent*,
Revere, Mass. E. Francis Oliver, *Treasurer and Clerk of Corporation*, Bos-
ton, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Amos F. Breed, Lynn, Mass. Philip A. Chase, Lynn, Mass. John S.
Bartlett, Lynn, Mass. Charles H. Newhall, Lynn, Mass. Alfred A. Mower,
Lynn, Mass. Micajah P. Clough, Lynn, Mass. John H. Cunningham,
Chelsea, Mass. William Sprague, Boston, Mass. Thomas P. Proctor, Bos-
ton, Mass. E. Francis Oliver, Boston, Mass.

AMOS F. BREED,
JNO. S. BARTLETT,
PHILIP A. CHASE,
J. H. CUNNINGHAM,
CHARLES H. NEWHALL,
E. FRANCIS OLIVER,

Directors of the Lynn & Boston Railroad Company.

E. FRANCIS OLIVER,

Treasurer.

ELWIN C. FOSTER,

Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, SS. Nov. 4, 1891. Then personally appeared Amos F. Breed,
John S. Bartlett, Philip A. Chase, J. H. Cunningham, Charles H. Newhall,
E. Francis Oliver and Elwin C. Foster, and severally made oath to the truth
of the foregoing statement by them subscribed, according to their best
knowledge and belief.

THOS. P. PROCTOR,

Justice of the Peace.

REPORT

OF THE

MANET STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$50,000 00	
Capital stock authorized by votes of company, . . .	50,000 00	
Capital stock paid (par value of shares, \$100), . . .	. . .	\$45,000 00
Number of stockholders, . . . . .	. . . 23	
DEBT.		
Unfunded debt, as follows,		540 65
Accounts payable,	\$540 65	
TOTAL GROSS DEBT,		\$540 65
Amount of cash assets, viz.,		2,063 11
Cash,	\$935 43	
Supplies,	752 68	
Debit balances,	375 00	
NET SURPLUS,		\$1,522 46
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$4,083 55
Track, including timber, rails, etc., and laying,		19,230 58
Interest during construction, commissions, discounts, etc.,		93 33
Engineering, agencies, salaries and other expenses during construction,		2,450 36
TOTAL COST OF CONSTRUCTION,		\$25,857 82
EQUIPMENT.		
Cars,		\$9,740 94
Other articles of equipment (including fixed equipment),		9,288 45
TOTAL COST OF EQUIPMENT,		\$19,029 39

LAND AND BUILDINGS.	
Land owned by company needed in operating road, . . .	\$1,826 00
Buildings owned by company needed in operating road, . . .	1,183 92
TOTAL COST OF LAND AND BUILDINGS,	\$3,009 92
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$47,897 13
Cash assets,	2,063 11
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$49,960 24
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
New cars and motors (number, 2),	\$1,739 38
Other equipment,	100 25
TOTAL ADDITION TO PROPERTY,	\$1,839 63
Property sold or reduced in valuation on the books, viz., . .	671 98
Motors, etc., sold, \$671 98	
NET ADDITION TO PROPERTY FOR THE YEAR,	\$1,167 65
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$7,263 25
TOTAL EARNINGS,	\$7,263 25
Income from other sources,	18 00
Advertising in cars, \$18 00	
TOTAL INCOME FROM ALL SOURCES,	\$7,281 25
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$153 49
Repairs of cars and other vehicles, harness and horse-shoeing, . .	439 35
Repairs of buildings,	24 91
Wages and salaries of president, treasurer, superintendent and their clerks,	750 00
Wages and salaries of all other persons employed in operating the road,	1,374 82
Taxes, State and local,	51 94
Insurance,	100 00
Damages for injuries to persons and property,	15 00
Office expenses, and all other expenses not included above, . .	1,844 59
TOTAL EXPENSES OF OPERATING,	\$4,754 10
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES, . . .	\$2,527 15
Balance for the year, or surplus,	2,527 15
Surplus at commencement of year,	1,892 44
TOTAL SURPLUS SEPT. 30, 1891,	\$4,419 59
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	1
Open cars,	5
Other articles of equipment:	
2 new armatures.	
Number of box cars fitted with electric motors,	1
Number of open cars fitted with electric motors,	1

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$25,857 82
Equipment,	19,029 39
Land and buildings,	3,009 92
Cash and cash assets,	2,063 11
TOTAL ASSETS,	\$49,960 24

LIABILITIES.

Capital stock,	\$45,000 00
Unfunded debt,	540 65
Surplus,	4,419 59
TOTAL LIABILITIES,	\$49,960 24

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

Dr.

To expenses,	\$4,754 10
balance carried forward Sept. 30, 1891,	4,419 59
	\$9,173 69

Cr.

By balance Sept. 30, 1890,	\$1,892 44
total income,	7,281 25
	\$9,173 69

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	3.60 miles.
Aggregate length of switches, sidings, etc., . . . . .	.15 mile.
Total length of track, measured as single track, . . . . .	.375 miles.
Total length of track paved, . . . . .	.63 mile.
Weight of rail per yard, and description of rail: Johnson rail on paved portion, 45 pounds to the yard; remainder, 35 pounds T rail.	
Description of the several lines or routes operated by the company:	
Line runs from square near Quincy depot to car house at Hough's Neck, Quincy, through Hancock, Washington, Coddington and Sea streets and Manet Avenue.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	3.60 miles.

MILES RUN, ETC.

Total number of miles run during the year,	16,862
Total number of passengers carried in the cars,	75,653
Total number of round trips for the year,	2,342
Number of persons regularly employed by company,	7
Rates of fare,	5 and 10 cents.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Three and seventy-five one-hundredths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Sprague system (or Edison); single trolley.

Average speed of the electric cars operated by your company when not impeded by horse-cars. Ten or eleven miles per hour.

PROPER ADDRESS OF THE COMPANY.

MANET STREET RAILWAY COMPANY,
52 COMMERCIAL STREET, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Albert D. S. Bell, *President*, Newton, Mass. Geo. W. Morton, *Superintendent*, Quincy, Mass. Chas. A. Potter, *Treasurer and Clerk of Corporation*, South Framingham, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Albert D. S. Bell, Newton, Mass. George W. Morton, Quincy, Mass. S. B. Hinckley, Chelsea, Mass. David F. Hinckley, Boston, Mass. A. S. Harris, Chelsea, Mass.

S. B. HINCKLEY,
DAVID F. HINCKLEY,
A. S. HARRIS,
G. W. MORTON,

Directors of the Manet Street Railway Company.

CHAS. A. POTTER,
Treasurer.
GEORGE W. MORTON,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Oct. 27, 1891. Then personally appeared S. B. Hinckley, David F. Hinckley, A. S. Harris and Geo. W. Morton, directors, Chas. A. Potter, treasurer, and Geo. W. Morton, superintendent, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

WILLIAM G. BELL,
Justice of the Peace.

REPORT

OF THE

MALDEN AND MELROSE STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[This road is leased to and operated by the West End Street Railway Company.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$200,000 00	
Capital stock authorized by votes of company,	200,000 00	
Capital stock paid (par value of shares, \$100),		\$200,000 00
Number of stockholders,	51	
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION,		\$165,500 00
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$165,500 00
General Balance Sheet Sept. 30, 1891.		
ASSETS.		
Construction,		\$165,500 00
Deficit,		34,500 00
TOTAL ASSETS,		\$200,000 00
LIABILITIES.		
Capital stock,		\$200,000 00
TOTAL LIABILITIES,		\$200,000 00
DESCRIPTION OF RAILWAY.		
Length of railway owned by company, measured as a single track, exclusive of sidings,		6.287 miles.
Aggregate length of switches, sidings, etc., . . . . .		.473 mile.
Total length of track, measured as a single track,		6.76 miles.

PROPER ADDRESS OF THE COMPANY.

MALDEN AND MELROSE RAILROAD COMPANY,
CARE OF CHARLES E. POWERS, 27 TREMONT ROW, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Charles E. Powers, *President and Treasurer*, 275 Beacon Street, Boston, Mass. James H. McFarland, *Clerk of Corporation*, Charlestown District, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Linus M. Child, Boston, Mass. Henry M. Whitney, Brookline, Mass. Marcellus Coggan, Malden, Mass. John H. Studley, Boston, Mass. Charles E. Powers, Boston, Mass.

CHARLES E. POWERS,
LINUS M. CHILD,
MARCELLUS COGGAN,

Directors of the Malden and Melrose Street Railway Company.

CHARLES E. POWERS,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, SS. BOSTON, Nov. 2, 1891. Then personally appeared Charles E. Powers, Linus M. Child and Marcellus Coggan, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

EDGAR O. ACHORN,
Justice of the Peace.

REPORT

OF THE

MARLBOROUGH STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.*

[Operated by electricity.]

CAPITAL STOCK AND DEBT.			
CAPITAL STOCK.			
Capital stock authorized by charter, . . .	\$50,000 00		
Capital stock authorized by votes of company, . . .	50,000 00		
Capital stock paid (par value of shares, \$100), . . .		\$50,000 00	
Number of stockholders,	7		
DEBT.			
Funded debt, as follows,		\$50,000 00	
Bonds due July 1, 1909, rate of interest 6			
per cent.,	\$50,000 00		
Unfunded debt, as follows,		12,576 70	
Notes payable,	\$10,656 97		
Book accounts payable,	1,919 73		
TOTAL GROSS DEBT,		\$62,576 70	
Amount of cash assets, viz.,		786 74	
Cash,	\$129 84		
Supplies,	656 90		
NET DEBT,		\$61,789 96	
PERMANENT INVESTMENTS.			
RAILWAY.			
Grading and paving,		\$4,562 27	
Track, including timber, rails, etc., and laying,		41,936 29	
Engineering, agencies, salaries and other expenses during construction,		914 00	
TOTAL COST OF CONSTRUCTION,		\$47,412 56	
EQUIPMENT.			
Horses,		\$24,036 75	
Cars,		32,000 45	
TOTAL COST OF EQUIPMENT,		\$56,037 20	

* This road was not operated after May 26, 1891, owing to the construction of sewers under its entire length of track.

LAND AND BUILDINGS.	
Land owned by company needed in operating road, . . .	\$980 00
Buildings owned by company needed in operating road, . . .	3,918 31
TOTAL COST OF LAND AND BUILDINGS,	\$4,898 31
OTHER PROPERTY.	
Office desk and wire inclosure, electric chandelier, safe, two stoves and other furniture at office and car shed, . . .	\$349 96
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$108,698 03
Cash assets,	786 74
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$109,484 77
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Other equipment,	\$2,412 66
TOTAL ADDITION TO PROPERTY,	\$2,412 66
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$5,855 53
Income from other sources,	21 98
TOTAL INCOME FROM ALL SOURCES,	\$5,877 51
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$377 07
Repairs of cars and other vehicles, harness and horse-shoeing, Snow and ice expenses,	477 89
Wages and salaries of president, treasurer, superintendent and their clerks,	632 45
Wages and salaries of all other persons employed in operating the road,	176 45
Coal,	4,424 59
Taxes, State and local,	1,172 08
Rent of station,	729 53
Insurance,	110 00
Office expenses, and all other expenses not included above, . .	98 00
	535 18
TOTAL EXPENSES OF OPERATING,	\$8,733 24
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET DEFICIT,	\$2,855 73
Interest accrued during the year,	3,000 00
Balance for the year, or deficit,	5,855 73
Surplus at commencement of year,	2,763 80
DEFICIT SEPT. 30, 1891,	\$3,091 93
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars (equipped for electrical operation),	3
Open cars (equipped for electrical operation,	3
Other articles of equipment:	
Two engines, two dynamos, and all necessary electrical station fittings and appliances; also overhead wire service upon streets.	
Number of box cars fitted with electric motors,	3
Number of open cars fitted with electric motors,	3

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$47,412 56
Equipment,	56,037 20
Land and buildings,	4,898 31
Other property,	349 96
Cash and cash assets,	786 74
Deficit,	3,091 93

TOTAL ASSETS,	\$112,576 70
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LIABILITIES.

Capital stock,	\$50,000 00
Funded debt,	50,000 00
Unfunded debt,	12,576 70

TOTAL LIABILITIES,	\$112,576 70
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Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

Dr.

To expenses,	\$8,733 24
interest,	3,000 00

\$11,733 24

Cr.

By balance Sept. 30, 1890,	\$2,763 80
total income,	5,877 51
balance carried forward Sept. 30, 1891,	3,091 93

\$11,733 24

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	2.939 miles.
Aggregate length of switches, sidings, etc., . . . . .	.383 mile.
Total length of track, measured as single track,	3.322 miles.
Weight of rail per yard, and description of rail: 35 pounds, Wharton's steel girder, No. 3.	
Description of the several lines or routes operated by the company:	
The road extends from Broad Street to Maple Street, near Howe Street, and has three branches, one to Middlesex Square, one through West Main and Broad streets.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	2.939 miles.

MILES RUN, ETC.

Total number of miles run during the year,	39,520
Total number of passengers carried in the cars,	124,321
Total number of round trips for the year,	7,904
Number of persons regularly employed by company,	18
Rates of fare: cash fare, 5 cents; six tickets, 25 cents.	

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Three and three hundred and twenty-two one-thousandths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Solely by electricity.

Name of system if overhead wires are used, and whether single or double trolley system is used. Sprague system; overhead wires; single trolley.

Average speed of the electric cars operated by your company, where not impeded by horse-cars. Six miles per hour.

PROPER ADDRESS OF THE COMPANY.

MARLBOROUGH STREET RAILWAY COMPANY,
MARLBOROUGH, MASS.

NAME AND RESIDENCE OF OFFICERS.

Samuel Boyd, *President*, Marlborough, Mass. Samuel C. Darling, *Superintendent, Treasurer and Clerk of Corporation*, Somerville, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Samuel Boyd, Marlborough, Mass. Samuel C. Darling, Somerville, Mass. Edward R. Alley, Marlborough, Mass. Timothy A. Coolidge, Marlborough, Mass. James T. Murphy, Marlborough, Mass. Stillman B. Pratt, Boston, Mass. Albe C. Weeks, Marlborough, Mass.

SAMUEL BOYD,
EDWARD R. ALLEY,
TIMOTHY A. COOLIDGE,
ALBE C. WEEKS,
JAMES T. MURPHY,

Directors of the Marlborough Street Railway Company.

SAMUEL C. DARLING,
Treasurer and Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

MIDDLESEX, SS. Dec. 1, 1891. Then personally appeared Samuel Boyd, Edward R. Alley, Timothy A. Coolidge, Albe C. Weeks and James T. Murphy, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

SAMUEL C. DARLING,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

MIDDLESEX, SS. Dec. 1, 1891. Then personally appeared Samuel C. Darling, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

EDWARD R. ALLEY,
Justice of the Peace.

REPORT

OF THE

MERRIMACK VALLEY STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$180,000 00	
Capital stock authorized by votes of company,	180,000 00	
Capital stock paid (par value of shares, \$100),		\$80,000 00
Number of stockholders,	7	
DEBT.		
Unfunded debt, as follows:		
Bills payable,		\$472,105 34
TOTAL GROSS DEBT,		\$472,105 34
Amount of cash assets, viz.:		
Cash,		568 81
NET DEBT,		\$471,536 53
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$91,329 30
Track, including timber, rails, etc., and laying,		264,300 30
TOTAL COST OF CONSTRUCTION,		\$355,629 60
EQUIPMENT.		
Horses,		\$11,459 74
Cars,		74,600 00
Other articles of equipment,		60,000 60
TOTAL COST OF EQUIPMENT,		\$146,060 34
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$34,000 00
Buildings owned by company needed in operating road,		55,855 40
TOTAL COST OF LAND AND BUILDINGS,		\$89,855 40
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$591,545 34
Cash assets,		568 81
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$592,114 15

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

Extension of tracks, and rebuilding, wiring and paving 57,076 feet of track (number of feet, 22,124 extension), . . .	\$306,789 60
New cars, motors, etc. (number, 10),	58,200 00
Other equipment (engines, dynamos, etc.),	59,400 60
Land and buildings,	52,255 40
TOTAL ADDITION TO PROPERTY,	\$476,645 60
Property sold or reduced in valuation on the books, viz:	
Horse account,	1,540 26
NET ADDITION TO PROPERTY FOR THE YEAR,	\$475,105 34

REVENUE FOR THE YEAR.

Received from passengers on railways operated by this company,	\$86,426 95
Received from sales of manure,	798 00
TOTAL EARNINGS,	\$87,224 95
Income from other sources,	462 51
Rent,	\$162 51
Advertising,	300 00
TOTAL INCOME FROM ALL SOURCES,	\$87,687 46

EXPENSES OF OPERATING FOR THE YEAR.

Repairs of road-bed and track,	\$2,672 96
Repairs of cars and other vehicles, harness and horse-shoeing,	3,886 86
Supply account,	1,500 00
Renewal of horses,	115 26
Wages and salaries of president, treasurer, superintendent and their clerks,	2,700 00
Wages and salaries of all other persons employed in operating the road,	32,027 99
Provender,	13,653 35
Taxes, State and local,	2,344 55
Insurance,	1,150 00
Office expenses, and all other expenses not included above,	3,461 31
TOTAL EXPENSES OF OPERATING,	\$63,512 28

NET INCOME, DIVIDENDS, ETC.

TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$24,175 18
Interest accrued during the year,	1,175 18
Balance for the year, or surplus,	23,000 00
Surplus at commencement of year,	17,008 81
TOTAL SURPLUS SEPT. 30, 1891,	\$40,008 81

INVENTORY OF EQUIPMENT SEPT. 30, 1891.

Box cars,	24
Open cars,	24
Horses,	125
Harnesses (pairs of),	15
Sleighs,	4
Other articles of equipment:	
Two snow-ploughs, 2 safes, 2 carts, 2 wagons, engines, dynamos, car stoves.	
Number of box cars fitted with electric motors,	12
Number of open cars fitted with electric motors,	4

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$355,629 60
Equipment,	146,060 34
Land and buildings,	89,855 40
Cash and cash assets,	568 81
TOTAL ASSETS,	\$592,114 15

LIABILITIES.

Capital stock,	\$80,000 00
Unfunded debt,	472,105 34
Surplus,	40,008 81
TOTAL LIABILITIES,	\$592,114 15

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

Dr.

To expenses,	\$63,512 28
interest,	1,175 18
balance carried forward Sept. 30, 1891,	40,008 81
	\$104,696 27

Cr.

By balance Sept. 30, 1890,	\$17,008 81
total income,	87,687 46
	\$104,696 27

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	13.5 miles.
Aggregate length of switches, sidings, etc.,	1.5 "
Total length of track, measured as single track,	15 "
Total length of track paved,	8 "
Description of the several lines or routes operated by the company:	
From Methuen to North Andover, through Essex Street and Union Street, Lawrence.	
From Berkeley Street through Newbury Street, Essex Street and Broadway, Lawrence, to South Andover, Academy Hill.	
From Broadway, through Andover Street and Union Street, to Essex Street.	
Water Street, Lawrence, to Broadway.	
Lawrence Street, Lawrence, to Essex Street.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	13.5 miles.

MILES RUN, ETC.

Total number of miles run during the year,	293,400
Total number of passengers carried in the cars,	1,728,630
Total number of round trips for the year,	70,500
Number of persons regularly employed by company,	60
Rates of fare,	5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	1	-	3	-	4
Employees,	-	-	-	-	-	-
Others,	-	-	-	2	-	2

STATEMENT OF EACH ACCIDENT.

Oct. 6, 1890. — Boy named Hulme had foot crushed by collision of cars on switch on Essex Street, corner Lawrence Street; boy recovered. Case settled.

June 11, 1891. — Hannah Connelley stepped off car while in motion and sprained her ankle; her own carelessness. Case settled.

August 18. — Mrs. Hodnet stepped off car and sprained her ankle; her own fault. Case pending. (At North Andover.)

September 23. — Dr. Sargent and wife thrown out of their team by collision, both shaken up, but not hurt. Did not heed signal bell of approaching car. Case pending. (Andover car, on bridge.)

September 24. — Jos. Dalton, riding on foot-board of open car, jostled off, and had foot cut off; his own fault. Case pending. (Andover car, near line.)

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Thirteen miles, including sidings, etc.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Sept. 10, 1891, part by horses, part by electric. All by electric about October 10.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Detroit electric; single trolley; overhead.

Average speed of the electric cars operated by your company, when not impeded by horse-cars. Eight miles an hour.

PROPER ADDRESS OF THE COMPANY.

MERRIMACK VALLEY STREET RAILWAY COMPANY,
LAWRENCE, MASS.

NAME AND RESIDENCE OF OFFICERS.

J. N. Beckley, *President*, Rochester, N. Y. N. E. Morton, *Superintendent*, Lawrence, Mass. Albert E. Butler, *Treasurer and Clerk of Corporation*, Lawrence, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

John N. Beckley, Rochester, N. Y. Wm. A. Perrin, Rochester, N. Y.
Wm. L. Perrin, Rochester, N. Y. M. H. Briggs, Rochester, N. Y. C. J.
Bissell, Rochester, N. Y. James Thompson, Rochester, N. Y. A. F. Phil-
lips, Rochester, N. Y.

JOHN N. BECKLEY,
WM. A. PERRIN,
W. L. PERRIN,
M. H. BRIGGS,
JAMES THOMPSON,

Directors of the Merrimack Valley Street Railway Company.

A. E. BUTLER,

Treasurer.

NATHAN E. MORTON,

Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

ESSEX, SS. LAWRENCE, Mass., Nov. 27, 1891. Then personally appeared
A. E. Butler, Treasurer, and N. E. Morton, Superintendent, and severally
made oath to the truth of the foregoing statement by them subscribed,
according to their best knowledge and belief.

Before me,

JAMES H. EATON,

Justice of the Peace.

STATE OF NEW YORK.

MONROE COUNTY, SS. Nov. 25, 1891. Then personally appeared John
N. Beckley, William A. Perrin, William L. Perrin, Marsennus H. Briggs
and James Thompson, and severally made oath to the truth of the foregoing
statement by them subscribed, according to their best knowledge and belief.

EDWARD B. FENNER,

Notary Public in and for Monroe County, State of New York.

STATE OF NEW YORK, MONROE COUNTY CLERK'S OFFICE, ROCHESTER, N. Y.

I, William Oliver, Clerk of the County of Monroe, of the county court of
said county, and of the supreme court in and for said county, both being
courts of record having a common seal, do certify that Edward B. Fenner,
Esq., the person before whom the foregoing affidavit was taken, was, on the
twenty-fifth day of November, 1891, therein mentioned, a notary public in and
for said county, duly authorized to take the same; that I am well acquainted
with the handwriting of the said Edward B. Fenner, and verily believe that
the name of the said officer, subscribed to the said certificate, is his genuine
signature.

In testimony whereof, I have hereunto set my hand and affixed the seal of
said county and courts, this twenty-fifth day of November, A.D. 1891.

WM. OLIVER,

Clerk.

REPORT

OF THE

MILFORD & HOPEDALE STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$60,000 00	
Capital stock authorized by votes of company, . . .	60,000 00	
Capital stock paid (par value of shares, \$100), . . .		\$60,000 00
Number of stockholders,	10	
DEBT.		
Funded debt, as follows:		
Bonds, rate of interest, 6 per cent.,		\$60,000 00
Unfunded debt, as follows:		
Accounts payable,		326 83
TOTAL GROSS DEBT,		\$60,326 83
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$5,000 00
Track, including timber, rails, etc., and laying,		37,500 00
Interest during construction, commissions, discounts, etc.,		2,800 00
Engineering, agencies, salaries and other expenses during construction,		5,700 00
TOTAL COST OF CONSTRUCTION,		\$51,000 00
EQUIPMENT.		
Cars,		\$24,000 00
Other articles of equipment,		165 00
TOTAL COST OF EQUIPMENT,		\$24,165 00
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$1,000 00
Buildings owned by company needed in operating road,		10,000 00
TOTAL COST OF LAND AND BUILDINGS,		\$11,000 00
OTHER PROPERTY.		
Storage batteries, boiler, engines, dynamos, switch board, charging tables, tools, etc.,		\$33,835 00
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$120,000 00
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$120,000 00

REVENUE FOR THE YEAR.*	
Received from passengers on railways operated by this company,	\$1,245 85
Income from other sources,	192 15
Advertising in cars, \$192 15	
TOTAL INCOME FROM ALL SOURCES,	\$4,438 00
EXPENSES OF OPERATING FOR THE YEAR.*	
Repairs of road-bed and track,	\$524 75
Repairs of cars and other vehicles, harness and horse-shoeing,	48 45
Wages and salaries of all other persons employed in operating the road,	3,456 07
Office expenses, and all other expenses not included above,	735 56
TOTAL EXPENSES OF OPERATING,	\$4,764 83
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET DEFICIT,	\$326 83
Balance for the year, or deficit,	326 83
TOTAL DEFICIT SEPT. 30, 1891,	\$326 83
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	6
Other articles of equipment : One snow-plough.	
Number of box cars fitted with electric motors,	6
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$51,000 00
Equipment,	24,165 00
Land and buildings,	11,000 00
Other property,	33,835 00
Deficit,	326 83
TOTAL ASSETS,	\$120,326 83
LIABILITIES.	
Capital stock,	\$60,000 00
Funded debt,	60,000 00
Unfunded debt,	326 83
TOTAL LIABILITIES,	\$120,326 83
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To expenses,	\$4,764 83
	\$4,764 83
Cr.	
By total income,	\$4,438 00
balance carried forward Sept. 30, 1891,	326 83
	\$4,764 83

* Operated for 5½ months only.

DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	6½ miles.
Total length of track, measured as single track,	6½ miles.
Weight of rail per yard, and description of rail: 30 and 60 pounds.	
Description of the several lines or routes operated by the company:	
Starts from car house on Central Street and runs to Main Street; then runs in one direction to Hopedale and in the other direction to the "Plains," with a spur track running via School and Purchase streets to Fountain Street, and a spur track running the length of Cedar Street by the cemeteries.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	6½ miles.
MILES RUN, ETC.	
Total number of miles run during 5½ months,	17,264
Total number of passengers carried in the cars,	84,917
Total number of round trips for 5½ months,	3,084
Number of persons regularly employed by the company,	15
Rates of fare,	5 cents.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Six and one-half miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Solely by electricity.

If storage batteries are used, give the name of the storage battery. Johnson and Currie.

PROPER ADDRESS OF THE COMPANY.

MILFORD & HOPEDALE STREET RAILWAY COMPANY,
MILFORD, MASS.

NAME AND RESIDENCE OF OFFICERS.

Edward P. Usher, *President and Superintendent*, Grafton, Mass. Albert G. Morse, *Treasurer and Clerk of Corporation*, Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Edward P. Usher, Grafton, Mass. Ezra H. Winchester, Portsmouth, N. H. J. Albert Walker, Portsmouth, N. H. William F. Draper, Hopedale, Mass. Henry B. Sprague, Lynn, Mass. Frank W. Morse, Boston, Mass. Albert G. Morse, Boston, Mass.

E. H. WINCHESTER,
EDWARD P. USHER,
FRANK W. MORSE,
ALBERT G. MORSE,
WILLIAM F. DRAPER,

Directors of the Milford & Hopedale Street Railway Company.
ALBERT G. MORSE,

Treasurer.

EDWARD P. USHER,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Dec. 5, 1891. Then personally appeared Ezra H. Winchester, Frank W. Morse, Albert G. Morse and William F. Draper, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

E. P. USHER,

Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Dec. 5, 1891. Then personally appeared Edward P. Usher, and made oath to the truth of the foregoing statement by him subscribed, according to his best knowledge and belief.

CHARLES F. SPEAR,

Justice of the Peace.

REPORT

OF THE

NAUMKEAG STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$250,000 00	
Capital stock authorized by votes of company,	250,000 00	
Capital stock paid (par value of shares, \$100), . . . . .	. . . . .	\$250,000 00
Number of stockholders, . . . . .	. . . . . 7	
DEBT.		
Funded debt, as follows, . . . . .	. . . . .	\$1,200,500 00
Mortgage bonds due 1885, rate of interest 6 per cent.,	\$500 00	
Bonds due 1895, rate of interest 6 per cent.,	50,000 00	
Mortgage bonds due 1906, rate of interest 5 per cent.,	250,000 00	
Plain bonds due 1907, rate of interest 5 per cent.,	175,000 00	
Mortgage bonds due 1910, rate of interest 5 per cent.,	725,000 00	
Unfunded debt, as follows, . . . . .	. . . . .	107,173 06
Coupons unpaid,	\$1,402 50	
Tickets outstanding,	550 78	
Debit balances,	105,219 78	
TOTAL GROSS DEBT, . . . . .	. . . . .	\$1,307,673 06
Amount of cash assets, viz., . . . . .	. . . . .	498,618 70
Cash,	\$976 53	
Supplies,	19,876 52	
Sinking fund,	475,500 00	
Debit balances,	2,265 65	
NET DEBT, . . . . .	. . . . .	\$809,054 36
PERMANENT INVESTMENTS.		
RAILWAY.		
Engineering, agencies, salaries and other expenses during construction,	\$267,140 89	
Other railways:		
Salem and Danvers Street Railway Company (original cost, \$131,730.88), purchased for	203,556 00	
Salem Street Railway Company (original cost, \$208,853.36), purchased for	160,754 08	
TOTAL COST OF CONSTRUCTION, . . . . .	. . . . .	\$631,450 97

EQUIPMENT.	
Horses,	\$37,793 50
Cars,	64,920 00
Other articles of equipment,	227,605 58
TOTAL COST OF EQUIPMENT,	\$330,319 08
LAND AND BUILDINGS.	
Land and buildings owned by company needed in operating road,	\$118,764 97
TOTAL COST OF LAND AND BUILDINGS,	\$118,764 97
TOTAL AMOUNT OF PERMANENT INVESTMENTS,	\$1,080,535 02
Cash assets,	498,618 70
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$1,579,153 72
Amount of sinking fund in hands of trustees, {	\$50,500 00
	425,000 00
	475,500 00
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Equipping 9 miles of track; reconstructing 5½ miles of track for electricity,	\$95,207 46
New cars (number, 2),	2,000 00
Other equipment,	126,847 79
Land and buildings,	15,640 00
TOTAL ADDITION TO PROPERTY,	\$239,695 25
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$219,716 63
Received from sales of manure,	1,485 52
TOTAL EARNINGS,	\$221,202 15
Income from other sources,	1,202 00
Rents and advertising in cars, \$1,202 00	
TOTAL INCOME FROM ALL SOURCES,	\$222,404 15
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$5,511 69
Repairs of cars and other vehicles, harness and horse-shoeing,	9,624 70
Repairs of buildings,	1,327 12
Wages and salaries of president, treasurer, superintendent and their clerks,	3,324 29
Wages and salaries of all other persons employed in operating the road,	86,903 69
Provender,	28,435 46
Taxes, State and local,	6,380 16
Rent and tolls paid other companies for use of their road,	565 26
Lynn & Boston Railroad Company, \$565 26	
Power,	9,851 00
Insurance,	2,861 76
Damages for injuries to persons and property,	749 95
Office expenses, and all other expenses not included above,	6,514 62
TOTAL EXPENSES OF OPERATING,	\$162,049 70

NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$60,354 45
Interest accrued during the year,	43,957 40
Balance for the year, or surplus,	16,397 05
Surplus at commencement of year,	\$10,005 11
Deduct: depreciation on horses,	4,921 50
Surplus at commencement of year, as changed by aforesaid entries,	5,083 61
TOTAL SURPLUS SEPT. 30, 1891,	\$21,480 66
Paid to sinking funds in hands of trustees,	\$425,000 00
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	57
Open cars,	55
Horses,	309
Harnesses (pairs of),	170
Omnibuses,	7
Sleighs,	16
Other articles of equipment:	
Sixty electric motors, 6 dynamos, 2 carryalls, 3 Concord wagons, 8 express wagons, 8 tip carts, 3 buggies, 6 pungs, 3 bogies, 6 wheelbarrows, 6 snow-ploughs, 6 snow-levellers, 1 sweeper, 3 boilers, 1 engine, 5 hay cutters, 5 safes, 40 car stoves, 40 registers, 2 water motors, 18 $\frac{3}{4}$ miles of overhead equipment, tools, clocks and other articles of equipment.	
Number of box cars fitted with electric motors,	12
Number of open cars fitted with electric motors,	12
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$631,450 97
Equipment,	330,319 08
Land and buildings,	118,764 97
Cash and cash assets,	498,618 70
TOTAL ASSETS,	\$1,579,153 72
LIABILITIES.	
Capital stock,	\$250,000 00
Funded debt,	1,200,500 00
Unfunded debt,	107,173 06
Surplus,	21,480 66
TOTAL LIABILITIES,	\$1,579,153 72
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To expenses,	\$162,049 70
Interest,	43,957 40
balance carried forward Sept. 30, 1891,	21,480 66
	\$227,487 76
CR.	
By balance Sept. 30, 1890,	\$5,083 61
total income,	222,404 15
	\$227,487 76

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	33.36 miles.
Aggregate length of switches, sidings, etc.,	4.544 "
Total length of track, measured as single track,	37.904 "
Total length of track paved,	33.75 "
Description of the several lines or routes operated by the company :	

Main line from the corner of Endicott and Lowell streets in Peabody, through Peabody, Salem, Beverly, North Beverly and Wenham to a point in Hamilton called Asbury Grove Camp Ground, with double track from Peabody Square to a point on Boston Street in Salem opposite Hanson Street; and from Fowler Street to North Street in Salem; with six turnouts in Salem, eight turnouts in Beverly, four turnouts in Wenham, and two turnouts in Hamilton, with branches as follows :

From Danvers Centre through Danvers and Salem to the junction of the Lynn and Marblehead roads in Marblehead; from the terminus of the Lynn & Boston Railroad Company's track on Pleasant Street to Front Street in Marblehead; from Asylum Station in Danvers to Danvers Square; from Putnamville to Peabody Square; from junction of Cabot and Knowlton streets in Beverly to Chapman's Corner; from junction of Washington Square in Salem to the Willows in Salem.

Total length of railway, measured as single track, not including sidings, etc., operated by this company,	33.36 miles.
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MILES RUN, ETC.

Total number of miles run during the year,	634,336
Total number of passengers carried in the cars,	4,301,279
Total number of round trips for the year,	124,756
Number of persons regularly employed by company,	170
Rates of fare : $4\frac{1}{8}$, 5, $6\frac{1}{4}$, 7, $8\frac{1}{2}$ and 10 cents.	

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	13	-	13
Employees,	-	-	-	-	-	-
Others,	-	-	-	2	-	2

STATEMENT OF EACH ACCIDENT.

Oct. 1, 1890. — A lady was thrown down while leaving a car; slightly injured.

October 25. — A drunken man fell off a car and was bruised.

November 24. — A car collided with a coal team.

December 24. — A man fell off a car and was injured.

December 27. — A man boarding a moving car fell under and was injured.

Jan. 1, 1891. — A horse attached to a car fell down and broke his leg.

February 8. — A man fell from a car and was injured.

March 4. — A car left the track and struck a tree.

April 4. — A man stepped backwards from a moving car and was injured.

April 20. — A lady in getting off a car was struck by the brake handle and was slightly injured.

May 4. — A man boarding a moving car was thrown down.

June 4. — A man jumped from a moving car and hurt his wrist.

July 8. — A lady left a moving car and was injured.

August 15. — A car left the rail and struck a telegraph pole, throwing a man out and injuring him slightly.

September 3. — A lady in getting off a moving car was thrown down and was slightly injured.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Eighteen and two-thirds miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Partly by electric cars and partly by horse-cars.

Name of system, if overhead wires are used, and whether single or double trolley system is used. The Edison-Sprague system.

Number of miles of track for electric railway under construction Sept. 30, 1891. Five miles.

Average speed of the electric cars operated by your company, where not impeded by horse-cars. Eight miles per hour.

PROPER ADDRESS OF THE COMPANY.

NAUMKEAG STREET RAILWAY COMPANY,

No. 233 ESSEX STREET, SALEM, MASS.

NAME AND RESIDENCE OF OFFICERS.

Benjamin Orne, *President*, Salem, Mass. Joseph F. Hickey, *Superintendent, Treasurer and Clerk of Corporation*, Salem, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Benjamin Orne, Salem, Mass. Frederick Swift, New Bedford, Mass. Wendell Goodwin, New York, N. Y. Charles O. Billings, Boston, Mass.

BENJAMIN ORNE,
FREDERICK SWIFT,
C. O. BILLINGS,

Directors of the Naumkeag Street Railway Company.

JOSEPH F. HICKEY,
Treasurer and Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Dec. 24, 1891. Then personally appeared Benjamin Orne, Frederick Swift, Charles O. Billings, directors, and Joseph F. Hickey, treasurer and superintendent, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

ROBT F. CLARK,

Justice of the Peace.

REPORT
OF THE
NANTUCKET BEACH STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

To the Honorable Board of Railroad Commissioners.

This road has not yet been completed and has not yet been turned over to the company by the contractor. The cars (2) have been run for a short time this summer by the contractor, as an experimental matter, to get the tracks, so far as built, into shape. The statement as made last year remains to be made again this year. No change in affairs or personnel of its management. It has paid no dividend and paid no money out since last report.

Yours,

JOHN F. SIMMONS,
Treasurer for the Company.

PROPER ADDRESS OF THE COMPANY.

NANTUCKET BEACH STREET RAILWAY COMPANY,
NANTUCKET, MASS.

OR CARE OF JOHN F. SIMMONS, *Treasurer*, 55 EQUITABLE BUILDING,
BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Harvey H. Pratt, *President*, Abington, Mass. Chas. H. Cox, *Superintendent*, Nantucket, Mass. John F. Simmons, *Treasurer*, Hanover, Mass. Thos. G. Macy, *Clerk of Corporation*, Nantucket, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Harvey H. Pratt, Abington, Mass. Thos. G. Macy, Nantucket, Mass. Leonard A. Whitney, Boston, Mass. H. R. Willson, New York, N. Y. H. L. Hedenborg, New York, N. Y. John F. Simmons, Hanover, Mass. M. R. Simmons, Hanover, Mass.

LEONARD A. WHITNEY,
HARVEY H. PRATT,
MOYSES R. SIMMONS,
JOHN F. SIMMONS,

Directors of the Nantucket Beach Street Railway Company.
JOHN F. SIMMONS,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Nov. 21, 1891. Then personally appeared Leonard A. Whitney, Harvey H. Pratt, Moyses R. Simmons and John F. Simmons, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

THOMAS E. GROVER,
Justice of the Peace.

REPORT

OF THE

NATICK & COCHITUATE STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$25,000 00	
Capital stock authorized by votes of company, . . .	25,000 00	
Capital stock paid (par value of shares, \$100), . . .		\$25,000 00
Number of stockholders,	51	
DEBT.		
Unfunded debt as follows,		\$584 18
Unredeemed tickets,	\$584 18	
TOTAL GROSS DEBT,		\$584 18
Amount of cash assets, viz.,		9,717 23
Cash,	\$9,717 23	
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving, and track, including timber, rails, etc., and laying,		\$20,875 00
Engineering, agencies, salaries and other expenses during construction,		675 00
TOTAL COST OF CONSTRUCTION,		\$21,550 00
EQUIPMENT.		
Horses,		\$2,317 50
Cars,		4,400 00
Other articles of equipment,		700 00
TOTAL COST OF EQUIPMENT,		\$7,417 50
LAND AND BUILDINGS.		
Land owned by company needed in operating road, . . .		\$1,000 00
Buildings owned by company needed in operating road, . .		3,000 00
TOTAL COST OF LAND AND BUILDINGS,		\$4,000 00
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .		\$32,967 50
Cash assets,		9,717 23
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .		\$42,684 73

REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$12,263 25
Received from mails and express,	338 36
Received from sales of manure,	50 00
TOTAL EARNINGS,	\$12,651 61
Income from other sources,	338 40
Use of coaches, \$160 40	
Advertising, 18 00	
Interest, 160 00	
TOTAL INCOME FROM ALL SOURCES,	\$12,990 01
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$1,460 00
Renewal of horses,	17 00
Wages and salaries of president, treasurer, superintendent and their clerks,	1,550 00
Wages and salaries of all other persons employed in operating the road,	3,852 25
Provender,	2,375 60
Taxes, State and local,	502 28
Insurance,	138 00
Office expenses, and all other expenses not included above,	274 86
TOTAL EXPENSES OF OPERATING,	\$10,169 99
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$2,820 02
Dividends declared, 6 per cent. for the year,	1,500 00
Balance for the year, or surplus,	1,320 02
Surplus at commencement of year,	15,780 53
TOTAL SURPLUS SEPT. 30, 1891,	\$17,100 55
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	4
Open cars,	3
Horses,	21
Harnesses (pairs of),	5
Omnibuses,	2
Sleighs,	2
Other articles of equipment:	
Snow-plough, furniture wagon, 2 sets sleigh runners.	
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$21,550 00
Equipment,	7,417 50
Land and buildings,	4,000 00
Cash and cash assets,	9,717 23
TOTAL ASSETS,	\$42,684 73
LIABILITIES.	
Capital stock,	\$25,000 00
Unfunded debt,	584 18
Surplus,	17,100 55
TOTAL LIABILITIES,	\$42,684 73

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

Dr.

To expenses,	\$10,169 99
dividends,	1,500 00
balance carried forward Sept. 30, 1891,	17,100 55
	<hr/>
	\$28,770 54

Cr.

By balance Sept. 30, 1890,	\$15,780 53
total income,	12,990 01
	<hr/>
	\$28,770 54

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	3 miles.
Aggregate length of switches, sidings, etc., . . . . .	.20 mile.
Total length of track, measured as single track,	3.20 miles.
Total length of track paved,	1.89 "
Weight of rail per yard, and description of rail: flat and T, 35 pounds.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	3 "

MILES RUN, ETC.

Total number of miles run during the year,	43,302
Total number of passengers carried in the cars,	208,219
Total number of round trips for the year,	7,217
Number of persons regularly employed by company,	8
Rates of fare: 3, 5 and 8 cents cash; $4\frac{1}{2}$ and $6\frac{1}{4}$, tickets.	

PROPER ADDRESS OF THE COMPANY.

NATICK AND COCHITUATE STREET RAILWAY COMPANY,

NATICK, MASS.

NAME AND RESIDENCE OF OFFICERS.

Harrison Harwood, *President*, Natick, Mass. George F. Keep, *Superintendent*, Cochituate, Mass. Wm. H. Bent, *Treasurer*, Cochituate, Mass. Frank H. Hayes, *Clerk of Corporation*, Natick, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Harrison Harwood, Natick, Mass. Frank H. Hayes, Natick, Mass. Charles A. Pooke, Natick, Mass. O. A. Felch, Natick, Mass. S. W. Holmes, Natick,

Mass. Wm. H. Bent, Cochituate, Mass. George F. Keep, Cochituate, Mass.

HARRISON HARWOOD,
FRANK H. HAYES,
OLIVER A. FELCH,
GEORGE F. KEEP,
S. W. HOLMES,
CHAS. A. POOKE,
WM. H. BENT,

Directors of the Natick and Cochituate Street Railway Company.

WM. H. BENT,

Treasurer.

GEORGE F. KEEP,

Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

MIDDLESEX, SS. NATICK, Nov. 3, 1891. Then personally appeared Harrison Harwood, Frank H. Hayes, Oliver A. Felch, George F. Keep, Chas. A. Pooke and Wm. H. Bent, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

STEPHEN W. HOLMES,
Justice of the Peace.

REPORT

OF THE

NEWTON STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$50,000 00	
Capital stock authorized by votes of company,	100,000 00	
Capital stock paid (par value of shares, \$100),		\$100,000 00
Number of stockholders,	30	
DEBT.		
Funded debt, as follows:		
Bonds due 1910, rate of interest, 6 per cent.,		\$100,000 00
Unfunded debt, as follows:		
Notes of the company,	\$29,955 52	
Due Waltham & Newton stockholders,	220 00	
		30,175 52
TOTAL GROSS DEBT,		\$130,175 52
Amount of cash assets, viz.:		
Cash,	\$514 87	
Supplies,	1,118 25	
		1,633 12
NET DEBT,		\$128,542 40
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$32,892 88
Track, including timber, rails, etc., and laying,		36,004 20
Interest during construction, commissions, discounts, etc.,		2,092 85
Engineering, agencies, salaries and other expenses during construction,		11,726 55
Other railways (original cost, \$52,270.35; original cost of railway alone, \$37,493.41); purchased for,		45,582 56
Overhead construction,		23,874 89
TOTAL COST OF CONSTRUCTION,		\$152,173 93
EQUIPMENT.		
Cars,		\$48,764 57
Other articles of equipment,		14,317 38
TOTAL COST OF EQUIPMENT,		\$63,081 95

LAND AND BUILDINGS.	
Land and buildings owned by company needed in operating road,	\$20,845 38
TOTAL COST OF LAND AND BUILDINGS,	\$20,845 38
TOTAL AMOUNT OF PERMANENT INVESTMENTS,	\$236,101 26
Cash assets,	1,633 12
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$237,734 38
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Overhead line and electrical equipments (number of feet, 1,200),	\$29,602 56
New cars (number, 4),	27,349 76
TOTAL ADDITION TO PROPERTY,	\$56,952 32
Property sold or reduced in valuation on the books, viz.,	9,706 84
Two horses credited to Waltham purchase, . . \$150 00	
Rails and chairs credited to track construction, . . 9,556 84	
NET ADDITION TO PROPERTY FOR THE YEAR,	\$47,245 48
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$49,375 69
Income from other sources :	
Rents, \$502 50	
Car advertising, 60 00	
	562 50
TOTAL INCOME FROM ALL SOURCES,	\$49,938 19
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$1,858 45
Repairs of cars and electrical equipments,	5,189 60
Repairs of buildings,	96 46
Wages and salaries of president, treasurer, superintendent and their clerks,	2,468 55
Wages and salaries of all other persons employed in operating the road,	14,806 57
Provender,	608 21
Taxes, State and local,	387 48
Overhead line,	594 99
Electric motive power,	7,641 57
Insurance,	544 50
Damages for injuries to persons and property,	262 28
Office expenses, and all other expenses not included above,	3,445 99
TOTAL EXPENSES OF OPERATING,	\$37,904 65
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$12,033 54
Interest accrued during the year,	6,954 97
Balance for the year, or surplus,	5,078 57
Surplus at commencement of year, \$1,362 04	
Add: increase in repair materials on hand, 1,118 25	
Surplus at commencement of year, as changed by aforesaid entries,	\$2,480 29
TOTAL SURPLUS SEPT. 30, 1891,	\$7,558 86

INVENTORY OF EQUIPMENT SEPT. 30, 1891.

Box cars,	9
Open cars,	12
Horses,	2
Harnesses (pairs of),	6
Omnibuses,	2
Sleighs,	1
Other articles of equipment:	
Two snow-ploughs, 1 buggy, 1 express wagon, 1 leveller, 1 tip cart, 1 tower wagon.	
Number of box cars fitted with electric motors,	1
Number of open cars fitted with electric motors,	8
Number of electric snow-ploughs,	1

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$152,173 93
Equipment,	63,081 95
Land and buildings,	20,845 38
Cash and cash assets,	1,633 12
TOTAL ASSETS,	\$237,734 38

LIABILITIES.

Capital stock,	\$100,000 00
Funded debt,	100,000 00
Unfunded debt,	30,175 52
Surplus,	7,558 86
TOTAL LIABILITIES,	\$237,734 38

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

DR.

To expenses,	\$37,904 65
interest,	6,954 97
balance carried forward Sept. 30, 1891,	7,558 86
	\$52,418 48

CR.

By balance Sept. 30, 1890,	\$1,362 04
total income,	49,938 19
increase in supply account,	1,118 25
	\$52,418 48

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	5.48 miles.
Aggregate length of switches, sidings, etc., . . . . .	.60 mile.
Total length of track, measured as single track,	6.08 miles.
Total length of track paved,	3.50 miles.
Weight of rail per yard, and description of rail: 45 pounds T.	

Description of the several lines or routes operated by the company :		
From Newton (Newton Corner), on Washington Street, through Newtonville and West Newton, and thence through Elm, River and Lexington streets (all in the city of Newton) to Waltham; thence through Moody and Crescent streets and Moody Street again, and thence westerly on Main Street in the city of Waltham.		
Total length of railway, measured as single track, not including sidings, etc., operated by this company, . . .		5.48 miles.
MILES RUN, ETC.		
Total number of miles run during the year,		186,543
Total number of passengers carried in the cars, . . .		1,008,806
Total number of round trips for the year,		17,051
Number of persons regularly employed by company, . .		27
Rates of fare,		5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	-	-	-
Employees,	-	-	-	-	-	-
Others,	-	-	1	3	1	3

STATEMENT OF EACH ACCIDENT.

Dec. 15, 1891. — Woman fell in stepping off motionless car; claimed that someone stepped on her dress.

Jan. 1, 1892. — Child ran in front of moving car, ran over and killed; no fault of railway.

September 17. — Two cars came together with a slight jar, by reason of slippery rail. Woman standing on front platform, was thrown back against corner of door-frame and claimed injury to spine, which had been injured before in a prior railroad accident.

June 30. — Man and woman thrown from buggy, by coming in collision with a tree; horse shied at car.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Five and forty-eight one-hundredths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston; overhead; single trolley.

Average speed of the electric cars operated by your company when not impeded by horse-cars. Eight miles per hour.

PROPER ADDRESS OF THE COMPANY.

NEWTON STREET RAILWAY COMPANY,

28 STATE STREET, ROOM 63, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

George W. Morse, *President*, Newtonville, Mass. F. G. L. Henderson, *Superintendent*, West Newton, Mass. Charles W. Smith, *Treasurer*, Boston, Mass. John C. Lane, *Clerk of Corporation*, Norwood, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

George W. Morse, Newtonville, Mass. John A. Pray, Boston, Mass. Horace B. Parker, Newtonville, Mass. Charles W. Smith, Boston, Mass. Winthrop Coffin, Newton, Mass. Thomas P. Smith, Waltham, Mass. Ephraim Stearns, Waltham, Mass.

CHAS. W. SMITH,
HORACE B. PARKER,
JOHN A. PRAY,
THOS. P. SMITH,
EPHRAIM STEARNS,

Directors of the Newton Street Railway Company.

CHAS. W. SMITH,
Treasurer.
F. G. L. HENDERSON,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Nov. 5, 1891. Then personally appeared Charles W. Smith, Horace B. Parker, John A. Pray, Thomas P. Smith, Ephraim Stearns and F. G. L. Henderson, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

ALDEN E. VILES,
Justice of the Peace.

REPORT

OF THE

NEWBURYPORT & AMESBURY STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.			
CAPITAL STOCK.			
Capital stock authorized by charter,	\$80,000	00	
Capital stock authorized by votes of company,	80,000	00	
Capital stock paid (par value of shares, \$100),			\$80,000 00
Number of stockholders,		34	
DEBT.			
Unfunded debt, as follows,			\$325,248 71
Notes payable,	\$286,989	64	
Sundry accounts,	38,259	07	
TOTAL GROSS DEBT,			\$325,248 71
Amount of cash assets, viz.,			19,244 32
Cash,	\$10,908	54	
Supplies,	5,119	12	
Debit balances,	3,216	66	
NET DEBT,			\$306,004 39
PERMANENT INVESTMENTS.			
RAILWAY.			
TOTAL COST OF CONSTRUCTION,			\$279,956 51
EQUIPMENT.			
Horses,			\$1,330 00
Cars,			66,399 75
Other articles of equipment,			14,569 43
TOTAL COST OF EQUIPMENT,			\$82,299 18
LAND AND BUILDINGS.			
Land and buildings owned by company needed in operating road,			\$32,550 00
TOTAL COST OF LAND AND BUILDINGS,			\$32,550 00
TOTAL AMOUNT OF PERMANENT INVESTMENTS,			\$394,805 69
Cash assets,			19,244 32
TOTAL PROPERTY AND ASSETS OF COMPANY,			\$414,050 01

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks,	\$48,974 33
Other equipment,	31,453 54
TOTAL ADDITION TO PROPERTY,	\$80,427 87
Property sold or reduced in valuation on the books, viz,	21,041 77
Horses sold,	\$18,665 00
Land and buildings sold and destroyed, with harnesses and miscellaneous,	2,376 77
NET ADDITION TO PROPERTY FOR THE YEAR,	\$59,386 10
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$75,292 15
Received from sales of manure,	330 50
Income from other sources,	50 00
Advertising,	\$50 00
TOTAL INCOME FROM ALL SOURCES,	\$75,672 65
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$2,407 48
Repairs of cars and other vehicles, harness and horse-shoeing,	4,148 95
Repairs of buildings,	126 38
Wages and salaries of all other persons employed in operating the road,	27,564 85
Provender,	12,447 84
Taxes, State and local,	2,146 48
Power,	3,869 00
Insurance,	1,458 34
Damages for injuries to persons and property,	225 00
Office expenses, and all other expenses not included above,	5,031 22
TOTAL EXPENSES OF OPERATING,	\$59,425 54
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$16,247 11
Interest accrued during the year,	15,475 28
Balance for the year, or surplus,	771 83
Surplus at commencement of year,	8,029 47
TOTAL SURPLUS SEPT. 30, 1891,	\$8,801 30
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	12
Open cars,	18
Horses,	14
Harnesses (pairs of),	13
Other articles of equipment:	
Three carts, 3 wagons, 2 carriages, 8 stoves, scrapers, tools, office and stable furniture.	
Number of box cars fitted with electric motors,	8
Number of open cars fitted with electric motors,	3

General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$279,956 51
Equipment,	82,299 18
Land and buildings,	32,550 00
Cash and cash assets,	19,244 32
TOTAL ASSETS,	\$414,050 01
LIABILITIES.	
Capital stock,	\$80,000 00
Unfunded debt,	325,248 71
Surplus,	8,801 30
TOTAL LIABILITIES,	\$414,050 01
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
DR.	
To expenses,	\$59,425 54
interest,	15,475 28
balance carried forward Sept. 30, 1891,	8,801 30
	\$83,702 12
CR.	
By balance Sept. 30, 1890,	\$8,029 47
total income,	75,672 65
	\$83,702 12
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	18.046 miles.
Aggregate length of switches, sidings, etc.,	1.683 "
Total length of track, measured as single track,	19.729 "
Total length of track paved,	8.047 "
Weight of rail per yard, and description of rail: 35 and 40 pounds T.	
Description of the several lines or routes operated by the company:	
From foot of Marlborough Street, via Purchase, Lime, School, Federal, Middle and Merrimac streets to chain bridge in Newburyport, then through Main Street to Market Square in Amesbury.	
From Amesbury Ferry, via River Road, to Sargent's Hall, Merrimac.	
From "brick schoolhouse" on Wesley Street, via Wesley, High, Olive, Washington, Titcomb, Pleasant, State and High streets, Newburyport, to Parker River bridge, Newbury.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	18.046 miles.
MILES RUN, ETC.	
Total number of miles run during the year,	285,152
Total number of passengers carried in the cars,	1,494,293
Total number of round trips for the year,	24,501
Number of persons regularly employed by company,	57
Rates of fare,	5 and 10 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	2	-	2
Employees,	-	-	-	-	-	-
Others,	-	-	-	6	-	6

STATEMENT OF EACH ACCIDENT.

Oct. 28, 1890. — Woman struck and knocked down by car.

March 4, 1891. — Man fell from car, breaking his leg.

June 29. — Boy ran in front of the car and the wheels ran over his fingers.

August 9. — Woman fell from the car and was injured.

August 4. — Man thrown from a wagon which collided with the car.

August 21. — Man thrown from a wagon which collided with the car.

September 10. — Two men thrown from a carriage, the horse attached to it having been frightened by car.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Eighteen and forty-six one-thousandths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston system; single trolley.

Average speed of the electric cars operated by your company, where not impeded by horse cars. Seven miles per hour.

PROPER ADDRESS OF THE COMPANY.

NEWBURYPORT & AMESBURY HORSE RAILROAD COMPANY,
NEWBURYPORT, MASS.

NAME AND RESIDENCE OF OFFICERS.

Charles Odell, *President*, Salem, Mass. H. C. Page, *Superintendent*, Newburyport, Mass. John H. Crandall, *Treasurer and Clerk of Corporation*, Newburyport, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Charles Odell, Salem, Mass. Willard B. Ferguson, Malden, Mass. John M. Anderson, Salem, Mass. Thomas H. Johnson, Salem, Mass. Charles H. Odell, Salem, Mass. Rufus H. Brown, Peabody, Mass. Charles C. G. Thornton, Boston, Mass. Geo. H. Stevens, Newburyport, Mass.

CHARLES ODELL,
GEORGE H. STEVENS,
CHARLES H. ODELL,
THOS. H. JOHNSON,
RUFUS H. BROWN,
JOHN M. ANDERSON,

Directors of the Newburyport & Amesbury Street Railway Company.

JOHN H. CRANDALL,

Treasurer.

H. C. PAGE,

Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

ESSEX, SS. NEWBURYPORT, Nov. 19, 1891. Then personally appeared Charles Odell and George H. Stevens, Directors, John H. Crandall, Treasurer, and H. C. Page, Superintendent, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

J. V. FELKNER,

Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

ESSEX, SS. Nov. 24, 1891. Then personally appeared Charles H. Odell, Thomas H. Johnson, Rufus H. Brown and John M. Anderson, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

ARTHUR A. FORNESS,

Justice of the Peace.

REPORT

OF THE

NORTHAMPTON STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.			
CAPITAL STOCK.			
Capital stock authorized by charter,	\$50,000	00	
Capital stock authorized by votes of company,	50,000	00	
Capital stock paid (par value of shares, \$100),			\$50,000 00
Number of stockholders,		7	
DEBT.			
Funded debt, as follows,			\$25,000 00
Mortgage bonds due 1909, rate of interest 5			
per cent.,	\$25,000	00	
Unfunded debt, as follows,			5,985 39
Accounts payable,	\$5,985	39	
TOTAL GROSS DEBT,			\$30,985 39
Amount of cash assets, viz.,			87 14
Cash,	\$87	14	
NET DEBT,			\$30,898 25
PERMANENT INVESTMENTS.			
RAILWAY.			
TOTAL COST OF CONSTRUCTION,			\$36,000 00
EQUIPMENT.			
Horses,			\$6,200 00
Cars,			6,200 00
Other articles of equipment,			2,890 00
TOTAL COST OF EQUIPMENT,			\$15,290 00
LAND AND BUILDINGS.			
Land owned by company needed in operating road,			\$5,200 00
Buildings owned by company needed in operating road,			16,125 50
TOTAL COST OF LAND AND BUILDINGS,			\$21,325 50
TOTAL AMOUNT OF PERMANENT INVESTMENTS,			\$72,615 50
Cash assets,			87 14
TOTAL PROPERTY AND ASSETS OF COMPANY,			\$72,702 64

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

New horses (number, 4),	\$700 00
New cars (number, 2),	1,600 00
Other equipment,	1,490 00
Land and buildings,	400 00

TOTAL ADDITION TO PROPERTY,	\$4,190 00
---------------------------------------	------------

REVENUE FOR THE YEAR.

Received from passengers on railways operated by this company,	\$25,229 75
Received from mails and express,	242 20
Received from sales of manure,	110 00

TOTAL EARNINGS,	\$25,581 95
Income from other sources,	744 00
Rents, \$744 00	

TOTAL INCOME FROM ALL SOURCES,	\$26,325 95
--	-------------

EXPENSES OF OPERATING FOR THE YEAR.

Repairs of road-bed and track,	\$801 76
Repairs of cars and other vehicles, harness and horse-shoeing,	2,852 46
Repairs of buildings,	375 45
Renewal of horses,	766 25
Wages and salaries of president, treasurer, superintendent and their clerks,	999 96
Wages and salaries of all other persons employed in operating the road,	7,458 55
Provender,	5,409 78
Taxes, State and local,	204 47
Insurance,	621 27
Office expenses, and all other expenses not included above,	1,693 67

TOTAL EXPENSES OF OPERATING,	\$21,183 62
--	-------------

NET INCOME, DIVIDENDS, ETC.

TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$5,142 33
Interest accrued during the year,	1,690 46
Balance for the year, or surplus,	3,451 87
Deficit at commencement of year,	11,734 62

TOTAL DEFICIT SEPT. 30, 1891,	\$8,282 75
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INVENTORY OF EQUIPMENT SEPT. 30, 1891.

Box cars,	6
Open cars,	5
Horses,	62
Harnesses (pairs of),	15
Omnibuses,	1
Sleigh,	1

Other articles of equipment:

Three snow-ploughs, 3 carts, 2 wagons, 1 rail bender, sundry small tools and supplies.

General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$36,000 00
Equipment,	15,290 00
Land and buildings,	21,325 50
Cash and cash assets,	87 14
Deficit,	8,282 75
TOTAL ASSETS,	\$80,985 39
LIABILITIES.	
Capital stock,	\$50,000 00
Funded debt,	25,000 00
Unfunded debt,	5,985 39
TOTAL LIABILITIES,	\$80,985 39
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To balance Sept. 30, 1890,	\$11,734 62
expenses,	21,183 62
interest,	1,690 46
	\$34,608 70
Cr.	
By total income,	\$26,325 95
balance carried forward Sept. 30, 1891,	8,282 75
	\$34,608 70
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	3.2 miles.
Aggregate length of switches, sidings, etc., . . . . .	.2 mile.
Total length of track, measured as single track,	3.4 miles.
Weight of rail per yard, and description of rail: 1 mile; 32 pounds tram rail; balance 32 pounds T rail.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	3.2 miles.
MILES RUN, ETC.	
Total number of miles run during the year,	82,254
Total number of passengers carried in the cars,	367,760
Total number of round trips for the year,	12,853
Number of persons regularly employed by company,	18
Rates of fare,	5 and 10 cents.

PROPER ADDRESS OF THE COMPANY.

NORTHAMPTON STREET RAILWAY COMPANY,

NORTHAMPTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

J. C. Hammond, *President*, Northampton, Mass. E. C. Clark, *Superintendent and Treasurer*, Northampton, Mass. J. A. Sullivan, *Clerk of Corporation*, Northampton, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

J. C. Hammond, Northampton, Mass. E. C. Clark, Northampton, Mass. Oscar Edwards, Northampton, Mass. H. M. Tyler, Northampton, Mass. E. C. Clark, Jr., Northampton, Mass. J. A. Sullivan, Northampton, Mass. J. L. Warriner, Pittsfield, Mass.

JOHN C. HAMMOND,

E. C. CLARK, Jr.,

H. M. TYLER,

J. A. SULLIVAN,

Directors of the Northampton Street Railway Company.

E. C. CLARK,

Treasurer and Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

HAMPSHIRE, ss. Oct. 14, 1891. Then personally appeared John C. Hammond, E. C. Clark, E. C. Clark, Jr., H. M. Tyler and J. A. Sullivan, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

HENRY P. FIELD,

Justice of the Peace.

REPORT

OF THE

NORTH END STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$10,000 00	
Capital stock authorized by votes of company,	10,000 00	
Capital stock paid (par value of shares, \$100),		\$7,202 48
Number of stockholders,	21	
DEBT.		
Unfunded debt, as follows,		\$2,586 45
Accounts,	\$2,586 45	
TOTAL GROSS DEBT,		\$2,586 45
Amount of cash assets, viz.,		192 14
Cash,	\$192 14	
NET DEBT,		\$2,394 31
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving and track, including timber, rails, etc., and laying,		\$7,917 80
TOTAL COST OF CONSTRUCTION,		\$7,917 80
EQUIPMENT.		
Horses,		\$600 00
Cars,		866 80
Other articles of equipment,		50 00
TOTAL COST OF EQUIPMENT,		\$1,516 80
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$9,434 60
Cash assets,		192 14
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$9,626 74
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.*		
Extension of tracks,		\$7,917 80
New horses,		600 00
New cars,		866 80
Other equipment,		50 00
TOTAL ADDITION TO PROPERTY,		\$9,626 74

* Built during the year.

REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$89 52
TOTAL EARNINGS,	\$89 52
Income from other sources,	24 06
Interest on bank deposits, \$24 06	
TOTAL INCOME FROM ALL SOURCES,	\$113 58
EXPENSES OF OPERATING FOR THE YEAR.	
Rent and tolls paid other companies for use of their roads,* .	\$162 00
Insurance,	15 00
Office expenses, and all other expenses not included above, .	98 77
TOTAL EXPENSES OF OPERATING,	\$275 77
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET DEFICIT BELOW OPERATING EXPENSES, .	\$162 19
Balance for the year, or deficit,	162 19
TOTAL DEFICIT SEPT. 30, 1891,	162, 19
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	1
Horses,	4
Harnesses (pairs of),	2
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$7,917 80
Equipment,	1,516 80
Cash and cash assets,	192 14
Deficit,	162 19
TOTAL ASSETS,	\$9,788 93
LIABILITIES.	
Capital stock,	\$7,202 48
Unfunded debt,	2,586 45
TOTAL LIABILITIES,	\$9,788 93
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
DR.	
To expenses,	\$275 77
	\$275 77
CR.	
By total income,	\$113 58
balance carried forward Sept. 30, 1891,	162 19
	\$275 77

* Road operated under contract. Thirty-one trips week days and twenty-four trips Sundays at \$4.50 per day.

DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings, . . . . .	.635 mile.
Aggregate length of switches, sidings, etc., . . . . .	.038 "
Total length of track, measured as single track, . . . . .	.673 "
Total length of track paved, . . . . .	.635 "
Weight of rail per yard and description of rail: 45 pounds T, steel.	
Description of the several lines or routes operated by the company:	
Burncoat Street, from Adams Square to the intersection of North Avenue with Burncoat Street.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company, . . . . .	.635 mile.
MILES RUN, ETC.	
Total number of miles run during the year (36 days),	1,373
Total number of passengers carried in the cars,	2,984
Total number of round trips for the year,	1,081
Number of persons regularly employed by company: contractor.	
Rates of fare,	3 cents.

PROPER ADDRESS OF THE COMPANY.

NORTH END STREET RAILWAY COMPANY,
WORCESTER, MASS.

NAME AND RESIDENCE OF OFFICERS.

William P. Searls, *President and Superintendent*, Worcester, Mass. George F. Barnard, *Treasurer and Clerk of Corporation*, Worcester, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

E. P. Curtis, Worcester, Mass. G. A. Barnard, Worcester, Mass. O. A. Kelly, Worcester, Mass. G. K. Mellor, Worcester, Mass. N. Jacques, Worcester, Mass. H. S. Pratt, Worcester, Mass. W. P. Searls, Worcester, Mass. Alfred Smith (deceased), Worcester, Mass. F. B. Davidson, Worcester, Mass.

WM. P. SEARLS,
E. P. CURTIS,
HENRY S. PRATT,

Directors of the North End Street Railway Company.

G. F. BARNARD,
Treasurer.

WM. P. SEARLS,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER, ss. Nov. 3, 1891. Then personally appeared William P. Searls, E. P. Curtis, Henry S. Pratt and G. F. Barnard, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

RUFUS B. DODGE, JR.,
Justice of the Peace.

REPORT

OF THE

NORTH WOBURN STREET RAILROAD COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$200,000 00	
Capital stock authorized by votes of company,	100,000 00	
Capital stock paid (par value of shares, \$100),		\$100,000 00
Number of stockholders,	65	
DEBT.		
Unfunded debt, as follows:		
Notes payable,	\$31,000 00	
Outstanding debts,	183 69	
Sundry open accounts,	1,365 89	
TOTAL GROSS DEBT,		\$32,549 58
Amount of cash assets, viz.:		4,647 87
Cash,	\$2,885 04	
Supplies,	671 12	
Debit balances,	1,091 71	
NET DEBT,		\$27,901 71
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION,		\$88,492 80
EQUIPMENT.		
Horses,		\$8,026 28
Cars,		10,580 13
Other articles of equipment,		2,455 92
TOTAL COST OF EQUIPMENT,		\$21,062 33
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$2,397 50
Buildings owned by company needed in operating road,		12,828 22
TOTAL COST OF LAND AND BUILDINGS,		\$15,225 72
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$124,780 85
Cash assets,		4,647 87
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$129,428 72

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
New horses (number, 7),	\$894 00
New cars (number, 1),	250 00
Other equipment,	400 00
TOTAL ADDITION TO PROPERTY,	\$1,544 00
Property sold or reduced in valuation on the books, viz :	1,255 97
Horses sold, \$469 20	
Horses charged off, 786 77	
NET ADDITION TO PROPERTY FOR THE YEAR,	\$288 03
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$20,535 95
Received from other railways as tolls or rent,	76 19
East Middlesex Street Railway Company, \$76 19	
Received from sales of manure,	225 02
TOTAL EARNINGS,	\$20,837 16
Income from other sources,	50 00
Advertising in cars, \$50 00	
TOTAL INCOME FROM ALL SOURCES,	\$20,887 16
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$578 95
Repairs of cars and other vehicles, harness and horse-shoeing,	1,287 38
Repairs of buildings,	91 44
Renewal of horses,	786 77
Wages and salaries of president, treasurer, superintendent and their clerks,	1,611 56
Wages and salaries of all other persons employed in operating the road,	8,703 48
Provender,	5,018 66
Taxes, State and local,	1,398 36
Rent and tolls paid other companies for use of their roads,	75 77
Insurance,	280 08
Office expenses, and all other expenses not included above,	1,324 65
TOTAL EXPENSES OF OPERATING,	\$21,157 10
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET DEFICIT BELOW OPERATING EXPENSES,	\$269 94
Interest accrued during the year,	1,825 78
Balance for the year, or deficit,	2,095 72
Deficit at commencement of year,	1,025 14
TOTAL DEFICIT SEPT. 30, 1891,	\$3,120 86
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	5
Open cars,	7
Horses,	51
Harnesses (pairs of),	12
Other articles of equipment :	
Two snow-ploughs, 2 snow-levellers, 1 snow-sled, 1 heavy wagon, 1 express wagon, 1 Concord wagon, 1 road gig,	
1 dump cart, 6 heavy harnesses.	

General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$88,492 80
Equipment,	21,062 33
Land and buildings,	15,225 72
Cash and cash assets,	4,647 87
Deficit,	3,120 86
TOTAL ASSETS,	\$132,549 58
LIABILITIES.	
Capital stock,	\$100,000 00
Unfunded debt,	32,549 58
TOTAL LIABILITIES,	\$132,549 58
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
DR.	
To balance Sept. 30, 1890,	\$1,025 14
expenses,	21,157 10
interest,	1,825 78
	\$24,008 02
CR.	
To total income,	\$20,887 16
balance carried forward Sept. 30, 1891,	3,120 86
	\$24,008 02
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	7.34 miles.
Aggregate length of switches, sidings, etc., . . . . .	.21 mile.
Total length of track, measured as single track,	7.55 miles.
Total length of track paved,	5.71 "
Weight of rail per yard, and description of rail: 40 pounds T; 35 pounds tram.	
Description of the several lines or routes operated by the company:	
From North Woburn the track runs by way of Main Street, through Woburn and Winchester, and by way of Purchase Street in Medford to a junction with the tracks of the West End Street Railway Company at corner of said Purchase Street and High Street, in said Medford.	
Length of railway belonging to other companies, measured as single track, not including sidings, etc., operated by this company, or over which this company runs its cars, with the description of same, . . . . .	.462 mile.
From above-named junction the cars of this company are on a track of the West End Street Railway Company to Medford Square in Medford.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	7.802 miles.

MILES RUN, ETC.	
Total number of miles run during the year,	106,534
Total number of passengers carried in the cars,	405,663
Total number of round trips for the year,	9,351
Number of persons regularly employed by company,	18
Rates of fare: local cash fare, 5 cents; through fare, 10 cents; no tickets.	

 PROPER ADDRESS OF THE COMPANY.

NORTH WOBURN STREET RAILROAD COMPANY,

 35 CONGRESS STREET, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Amos F. Breed, *President*, Lynn, Mass. John E. Sewell, *Superintendent*, Woburn, Mass. David H. Sweetser, *Treasurer and Clerk of Corporation*, Lynn, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Amos F. Breed, Lynn, Mass. Gilman F. Jones, Woburn, Mass. J. M. Harlow, Woburn, Mass. Benjamin Hinckley, Woburn, Mass. Elwin C. Foster, Revere, Mass. David H. Sweetser, Lynn, Mass. Frank H. Monks, Brookline, Mass.

AMOS F. BREED,
GILMAN F. JONES,
BENJ. HINCKLEY,
DAVID H. SWEETSER,
ELWIN C. FOSTER,

Directors of the North Woburn Street Railroad Company.

DAVID H. SWEETSER,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

BOSTON, Nov. 4, 1891. Then personally appeared Amos F. Breed, Gilman F. Jones, Benj. Hinckley, David H. Sweetser and Elwin C. Foster, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

WILLIAM H. HART,
Justice of the Peace.

REPORT

OF THE

ONSET STREET RAILWAY COMPANY,

FOR THE PERIOD ENDING JULY 3, 1891.

[This road was sold to the East Wareham, Onset Bay & Point Independence Street Railway Company, July 3, 1891.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$20,000 00	
Capital stock authorized by votes of company,	14,000 00	
Capital stock paid (par value of shares, \$100),		\$14,000 00
Number of stockholders,	8	
DEBT.		
Unfunded debt, as follows,		\$1,055 00
E. L. Currier, one note,	\$300 00	
Cyrus Peabody, two notes,	575 00	
Interest on the notes,	29 00	
Expense account,	151 00	
TOTAL GROSS DEBT,		\$1,055 00
Amount of cash assets, viz.,		36 54
Cash,	\$6 54	
Supplies,	30 00	
NET DEBT,		\$1,018 46
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$502 67
Track, including timber, rails, etc., and laying,		6,172 38
Engineering, agencies, salaries and other expenses during construction,		745 27
TOTAL COST OF CONSTRUCTION,		\$7,418 32
EQUIPMENT.		
Horses,		\$160 90
Cars,		6,763 76
Other articles of equipment,		169 49
TOTAL COST OF EQUIPMENT,		\$7,094 15

LAND AND BUILDINGS.	
Land and buildings owned by company needed in operating road,	\$431 90
TOTAL COST OF LAND AND BUILDINGS,	\$431 90
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . .	\$14,944 37
Cash assets,	36 54
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .	\$14,980 91
General Balance Sheet July 3, 1891.	
ASSETS.	
Construction,	\$7,418 32
Equipment,	7,094 15
Land and buildings,	431 90
Cash and cash assets,	36 54
Deficit,	74 09
TOTAL ASSETS,	\$15,055 00
LIABILITIES.	
Capital stock,	\$14,000 00
Unfunded debt,	1,055 00
TOTAL LIABILITIES,	\$15,055 00
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	1.750 miles.
Aggregate length of switches, sidings, etc., . . . .	.125 mile.
Weight of rail per yard, and description of rail: steel T, 35 pounds.	
Description of the several lines or routes operated by the company:	
From Onset Station on the Old Colony Railroad, over the land of the Onset Bay Grove Association, through Central Avenue to Shell Point, in town of Wareham, Mass.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company, . . .	1.750 miles.

PROPER ADDRESS OF THE COMPANY.

ONSET STREET RAILWAY COMPANY,

ONSET, MASS.

NAME AND RESIDENCE OF OFFICERS.

William F. Nye, *President*, Fairhaven, Mass. Thomas B. Griffith, *Treasurer*, Wareham, Mass. Charles F. Howard, *Clerk of Corporation*, Foxborough, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

William F. Nye, Fairhaven, Mass. Thomas B. Griffith, Wareham, Mass.
Charles F. Howard, Foxborough, Mass. John Q. A. Whittemore, Boston,
Mass. H. B. Storer, Boston, Mass. A. W. Wilcox, Wareham, Mass. Joseph
R. Nye, Fairhaven, Mass. George H. Ely, Fairhaven, Mass.

WILLIAM F. NYE,
THOMAS B. GRIFFITH,
CHARLES F. HOWARD,
ALFRED W. WILCOX,
H. B. STORER,

*Directors of the East Wareham, Onset Bay & Point
Independence Street Railway Company.*

THOMAS B. GRIFFITH,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

PLYMOUTH, ss. Oct. 26, 1891. Then personally appeared Wm. F. Nye of Fairhaven, Thomas B. Griffith, A. W. Wilcox of Wareham, H. B. Storer, Charles F. Howard of Foxborough, also Thomas B. Griffith, Treasurer, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

BENJAMIN F. GIBBS,
Justice of the Peace.

REPORT

OF THE

PITTSFIELD ELECTRIC STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$40,000 00	
Capital stock authorized by votes of company,	40,000 00	
Capital stock paid (par value of shares, \$100),		\$40,000 00
Number of stockholders,		33
DEBT.		
Unfunded debt, as follows,		\$1,133 01
Pittsfield Street Railway Company,	\$1,133 01	
Amount of cash assets, viz.,		\$2,840 95
Cash,	\$2,840 95	
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$2,529 36
Track, including timber, rails, etc., and laying,		20,763 81
Engineering, agencies, salaries and other expenses during construction,		2,515 00
TOTAL COST OF CONSTRUCTION,		\$25,808 17
EQUIPMENT.		
Horses,		\$400 00
Cars,		11,454 22
Other articles of equipment,		412 00
TOTAL COST OF EQUIPMENT,		\$12,266 22
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$800 00
Buildings owned by company needed in operating road,		1,863 92
TOTAL COST OF LAND AND BUILDINGS,		\$2,663 92
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$40,738 31
Cash assets,		2,840 95
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$43,579 26

REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$17,327 14
Received from sales of manure,	200 00
TOTAL EARNINGS,	\$17,527 14
Income from other sources,	437 62
Rent of ground, \$235 00	
Use of teams, 35 95	
Advertising space in cars, 166 67	
TOTAL INCOME FROM ALL SOURCES,	\$17,964 76
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$871 99
Repairs of cars and other vehicles, harness and horse-shoeing,	978 90
Repairs of buildings,	41 14
Wages and salaries of president, treasurer, superintendent and their clerks,	1,220 61
Wages and salaries of all other persons employed in operating the road,	5,994 52
Provender,	3,680 40
Taxes, State and local,	304 40
Insurance,	639 73
Office expenses, and all other expenses not included above,	2,412 82
TOTAL EXPENSES OF OPERATING,	\$16,144 51
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$1,820 25
Balance for the year, or surplus,	1,820 25
Add: gain from sale of horses,	626 00
TOTAL SURPLUS SEPT. 30, 1891,	\$2,446 25
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	4
Open cars,	5
Horses,	4
Harnesses (pairs of),	10
Sleigh,	1
Other articles of equipment:	
One snow-plough; 1 scraper; 2 wagons.	
Number of box cars fitted with electric motors,	2
Number of open cars fitted with electric motors,	2
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$25,808 17
Equipment,	12,266 22
Land and buildings,	2,663 92
Cash and cash assets,	2,840 95
TOTAL ASSETS,	\$43,579 26
LIABILITIES.	
Capital stock,	\$400.00 00
Unfunded debt,	1,133 01
Surplus,	2,446 25
TOTAL LIABILITIES,	\$43,579 26

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

Dr.	
To expenses,	\$16,144 51
balance carried forward Sept. 30, 1891,	2,446 25
	<hr/> \$18,590 76
Cr.	
By total income,	\$17,964 76
gain from sale of horses,	626 00
	<hr/> \$18,590 76

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	3 miles.
Aggregate length of switches, sidings, etc., . . . . .	.20 mile.
Total length of track, measured as single track,	3.20 miles.
Total length of track paved,	1 mile.
Weight of rail per yard, and description of rail: flat, 35 and 40 pounds.	
Description of the several lines or routes operated by the company:	
One direct line from the station of the Boston & Albany Railroad to Pontoosuc Lake.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	3 miles.

MILES RUN, ETC.

Total number of miles run during the year: electric, 18,595;	
horse, 33,060,	51,655
Total number of passengers carried in the cars,	329,635
Total number of round trips for the year: electric, 3,359;	
horse, 6,675,	10,034
Number of persons regularly employed by company,	12
Rates of fare: single fare, 6 cents; 5 tickets, 25 cents.	

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	1	-	1
Employees,	-	-	-	-	-	-
Others,	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT.

Sept. 11, 1891.—A lady fell while attempting to get off a car before it stopped, which resulted in fracturing her arm.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Three miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Westinghouse; overhead; single trolley system.

Average speed of the electric cars operated by your company, where not impeded by horse cars. Ten miles per hour.

PROPER ADDRESS OF THE COMPANY.

PITTSFIELD ELECTRIC STREET RAILWAY COMPANY,
PITTSFIELD, MASS.

NAME AND RESIDENCE OF OFFICERS.

Joseph Tucker, *President*, Pittsfield, Mass. E. H. Godfrey, *Superintendent*, Pittsfield, Mass. C. E. Merrill, *Treasurer*, Pittsfield, Mass. J. M. Stevenson, *Clerk of Corporation*, Pittsfield, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Joseph Tucker, Pittsfield, Mass. J. W. Hull, Pittsfield, Mass. Walter Cutting, Pittsfield, Mass. Alexander Kennedy, Pittsfield, Mass. J. L. Bacon, Pittsfield, Mass. P. A. Chase, Lynn, Mass. C. E. Merrill, Pittsfield, Mass.

JOSEPH TUCKER,
JAS. L. BACON,
ALEX. KENNEDY,
JAS. W. HULL,
C. E. MERRILL,

Directors of the Pittsfield Electric Street Railway Company.

C. E. MERRILL,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

BERKSHIRE, ss. Nov. 19, 1891. Then personally appeared James W. Hull, Alex. Kennedy, James L. Bacon and Charles E. Merrill, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

GEO. SHIPTON,
Justice of the Peace.

REPORT

OF THE

PLYMOUTH & KINGSTON STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$35,000 00	
Capital stock authorized by votes of company,	35,000 00	
Capital stock paid (par value of shares, \$100),		\$35,00 00
Number of stockholders,	39	
DEBT.		
Funded debt, as follows,		\$35,000 00
Mortgage bonds due 1910, rate of interest 5 per cent.,	\$35,000 00	
Unfunded debt, as follows,		38,405 40
Notes payable,	\$38,405 40	
TOTAL GROSS DEBT,		\$73,405 40
Amount of cash assets, viz.,		4,403 08
Cash,	\$3,403 08	
Supplies,	1,000 00	
NET DEBT,		\$69,002 32
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving, and track, including timber, rails, etc., and laying,		\$67,928 19
Engineering, agencies, salaries, and other expenses during construction,		203 13
TOTAL COST OF CONSTRUCTION,		\$68,131 32
EQUIPMENT.		
Cars,		\$8,322 72
Other articles of equipment,		475 00
TOTAL COST OF EQUIPMENT,		\$8,797 72
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$400 00
Buildings owned by company needed in operating road,		2,531 20
TOTAL COST OF LAND AND BUILDINGS,		\$2,931 20

OTHER PROPERTY.	
Land and buildings at southern terminus of the road, . . .	\$16,970 65
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$96,830 89
Cash assets,	4,403 08
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .	\$101,233 97
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks (number of feet, 10,600),	\$17,330 77
New cars (number, 1),	2,904 72
Land and buildings,	17,022 94
TOTAL ADDITION TO PROPERTY,	\$37,258 43
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$21,786 85
TOTAL EARNINGS,	\$21,786 85
Income from other sources,	1,920 85
Rent of land and buildings at southern terminus, \$1,500 00	
Advertising on cars,	160 50
Refunds from contractors,	260 35
TOTAL INCOME FROM ALL SOURCES,	\$23,707 70
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$183 67
Repairs of cars and other vehicles, harness and horse-shoeing,	302 95
Power,	4,588 45
Supplies used and repairs of equipments,	689 62
Wages and salaries of president, treasurer, superintendent and their clerks,	1,216 68
Wages and salaries of all other persons employed in operating the road,	6,206 60
Taxes, State and local,	514 97
Snow storms, \$98.32; lighting, \$54.92,	153 24
Freight and express charges and carting,	191 47
Insurance,	527 55
Damages for injuries to persons and property,	10 00
Office expenses, and all other expenses not included above,	363 92
TOTAL EXPENSES OF OPERATING,	\$14,949 12
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$8,758 58
Interest accrued during the year,	2,647 74
Dividends declared (5 per cent. for the year),	1,750 00
Balance for the year, or surplus,	4,360 84
Deficit at commencement of year,	11,532 27
TOTAL DEFICIT SEPT. 30, 1891,	\$7,171 43

INVENTORY OF EQUIPMENT APRIL 30, 1891.

Box cars,	4
Open cars,	5
Harness,	1
Other articles of equipment:	
Snow-plough, leveller, 1 wagon.	
Number of box cars fitted with electric motors, . . .	4
Number of open cars fitted with electric motors, . . .	1

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$68,131 32
Equipment,	8,797 72
Land and buildings,	2,931 20
Other property,	16,970 65
Cash and cash assets,	4,403 08
Deficit,	7,171 43

TOTAL ASSETS, \$108,405 40

LIABILITIES.

Capital stock,	\$35,000 00
Funded debt,	35,000 00
Unfunded debt,	38,405 40

TOTAL LIABILITIES, \$108,405 40

Copy of Profit and Loss Account for the Year
ending Sept. 30, 1891.

DR.

To balance Sept. 30, 1890,	\$11,532 27
expenses,	14,949 12
interest,	2,647 74
dividends,	1,750 00

\$30,879 13

CR.

By total income,	\$23,707 70
balance carried forward Sept. 30, 1891,	7,171 43

\$30,879 13

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	6.25 miles.
Aggregate length of switches, sidings, etc., . . . . .	.25 mile.
Total length of track, measured as single track,	6.5 miles.
Total length of track paved,	575 feet.
Weight of rail per yard and description of rail: 35 pounds T.	
Description of the several lines or routes operated by the company:	
From Jabez corner in Plymouth to store of Philander Cobb in Kingston. Old line.	
From Hotel Pilgrim to station of Old Colony Railroad. Beach line.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	6.25 miles.

460 PLYMOUTH & KINGSTON ST. RAILWAY. [Jan.

MILES RUN, ETC.	
Total number of miles run during the year,	85,595
Total number of passengers carried in the cars,	438,995
Total number of round trips for the year: 7,998, old line; 2,516, beach line,	10,514
Number of persons regularly employed by company: 7, eight months; 12, four months.	
Rates of fare,	5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	1	-	1
Employees,	-	-	-	-	-	-
Others,	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT.

A woman caught hand between the window and blind when the car ran off the track.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Six and one-half miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston system; single trolley.

Average speed of the electric cars operated by your company, where not impeded by horse-cars. About six miles per hour.

PROPER ADDRESS OF THE COMPANY.

PLYMOUTH & KINGSTON STREET RAILWAY COMPANY,
PLYMOUTH, MASS.

NAME AND RESIDENCE OF OFFICERS.

John H. Cunningham, *President*, Chelsea, Mass. Chas. E. Barnes, *Superintendent*, Plymouth, Mass. Jas. D. Thurber, *Treasurer*, Plymouth, Mass. Thomas Loring, *Clerk of Corporation*, Plymouth, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

J. H. Cunningham, Chelsea, Mass. William H. Hidden, Cambridgeport, Mass. A. L. Gordon, Newtonville, Mass. A. R. Mitchell, Newtonville, Mass. Edward P. Shaw, Newburyport, Mass. Willard B. Ferguson, Malden, Mass. Charles E. Barnes, Plymouth, Mass.

J. H. CUNNINGHAM,
WM. H. HIDDEN,
A. L. GORDON,
A. R. MITCHELL,
WILLARD B. FERGUSON,

Directors of the Plymouth & Kingston Street Railway Company.

JAS. D. THURBER,
Treasurer.

CHARLES E. BARNES,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Oct. 31, 1891. Then personally appeared J H. Cunningham, Wm. H. Hidden, A. L. Gordon, A. R. Mitchell and Willard B. Ferguson, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

HENRY PARKMAN,
Justice of the Peace.

COMMONWEALTH OF MASSACHUSETTS.

PLYMOUTH, ss. Oct. 30, 1891. Then personally appeared James D. Thurber and Charles E. Barnes, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

GEORGE S. DYER,
Justice of the Peace.

REPORT

OF THE

QUINCY STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[This road is leased to and operated by the Quincy & Boston Street Railway Company.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$40,000 00	
Capital stock authorized by votes of company,	37,500 00	
Capital stock paid (par value of shares, \$100),		\$37,200 00
Number of stockholders,	81	
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$7,907 67
Track, including timber, rails, etc., and laying,		20,009 63
Interest during construction, commissions, discounts, etc.,		68 03
Engineering, agencies, salaries and other expenses during construction,		362 50
TOTAL COST OF CONSTRUCTION,		\$28,347 83
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$28,347 83
Cash assets,		7,824 87
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$36,172 70
REVENUE FOR THE YEAR.		
Received from other railways as tolls or rent,		\$2,362 25
Quincy & Boston Street Railway Company,	\$2,362 25	
TOTAL INCOME FROM ALL SOURCES,		\$2,362 25
EXPENSES FOR THE YEAR.		
Salary of treasurer,		\$125 00
Taxes, State and local,		549 75
Office expenses, and all other expenses not included above,		8 10
TOTAL EXPENSES,		\$682 85
NET INCOME, DIVIDENDS, ETC.		
TOTAL NET INCOME,		\$1,679 40
Dividends declared ($4\frac{1}{2}$ per cent. for the year),		1,674 00
Balance for the year, or surplus,		5 40
Deficit at commencement of year,		1,036 78
TOTAL DEFICIT SEPT. 30, 1891,		\$1,031 38

General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$28,347 83
Cash and cash assets,	7,824 87
Deficit,	1,031 38
TOTAL ASSETS,	\$37,204 08
LIABILITIES.	
Capital stock,	\$37,200 00
Unfunded debt,	4 08
TOTAL LIABILITIES,	\$37,204 08
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To balance Sept. 30, 1890,	\$1,036 78
expenses,	682 85
dividends,	1,674 00
	\$3,393 63
Cr.	
By total income,	\$2,362 25
balance carried forward Sept. 30, 1891,	1,031 38
	\$3,393 63
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	4.26 miles.
Aggregate length of switches, sidings, etc., . . . . .	.26 mile.
Total length of track, measured as single track,	4.52 miles.
Total length of track paved,	1.75 miles.
Weight of rail per yard, and description of rail: 30 and 35 pounds T.	

PROPER ADDRESS OF THE COMPANY.

QUINCY STREET RAILWAY COMPANY,

QUINCY, MASS.

NAME AND RESIDENCE OF OFFICERS.

John F. Merrill, *President*, Quincy, Mass. Fred'k H. Smith, *Treasurer* and *Clerk of Corporation*, Quincy Point, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

John F. Merrill, Quincy, Mass. Frank P. Waterhouse, Wollaston, Mass.
Fred'k H. Smith, Quincy Point, Mass. J. Parker Hayward, Braintree, Mass.
Henry McGrath, Quincy, Mass. George L. Gill, Quincy, Mass. H. M.
Federhen, Quincy Point, Mass.

J. PARKER HAYWARD,
JOHN F. MERRILL,
H. M. FEDERHEN,
FRED'K H. SMITH,
GEO. L. GILL,
FRANK P. WATERHOUSE,
Directors of the Quincy Street Railway Company.
FRED'K H. SMITH,

Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

NORFOLK, ss. QUINCY, Oct. 8, 1891. Then personally appeared John F. Merrill, H. M. Federhen, J. Parker Hayward and Fred'k H. Smith, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

WALTER M. PACKARD,
Justice of the Peace.

REPORT

OF THE

QUINCY & BOSTON STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$50,000 00	
Capital stock authorized by votes of company,	50,000 00	
Capital stock paid (par value of shares, \$100),		\$50,000 00
Number of stockholders,	47	
DEBT.		
Unfunded debt, as follows,		\$31,412 32
Note payable,	\$20,000 00	
Bills payable,	3,587 45	
Quincy Street Railway Company (under lease) supplies and equipment,	7,824 87	
Amount of cash assets, viz.,		8,050 31
Cash,	\$2,118 09	
Supplies,	5,903 85	
Debit balances,	28 37	
NET DEBT,		\$23,362 01
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$4,222 73
Track, including timber, rails, etc., and laying,		26,730 58
Interest during construction, commissions, discounts, etc.,		5,168 50
Engineering, agencies, salaries and other expenses during construction,		2,851 52
TOTAL COST OF CONSTRUCTION,		\$38,973 33
EQUIPMENT.		
Horses,		\$180 00
Cars,		32,223 06
Other articles of equipment,		449 31
TOTAL COST OF EQUIPMENT,		\$32,852 37

LAND AND BUILDINGS.	
Land owned by company needed in operating road, . . .	\$3,797 53
Buildings owned by company needed in operating road, . .	3,947 61
TOTAL COST OF LAND AND BUILDINGS,	\$7,745 14
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$79,570 84
Cash assets,	8,050 31
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$87,621 15
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks,	\$2,910 50
Other equipment,	1,119 60
Land and buildings,	285 16
TOTAL ADDITION TO PROPERTY,	\$4,315 26
Property sold or reduced in valuation on the books, viz., .	560 00
Two open cars sold, \$300 00	
Loss on same, 250 00	
Supply wagon, 10 00	
NET ADDITION TO PROPERTY FOR THE YEAR,	\$3,755 26
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$31,332 63
Income from other sources,	535 63
Profit on Old Colony Railroad tickets, \$240 63	
Advertising, 295 00	
TOTAL INCOME FROM ALL SOURCES,	\$31,868 26
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$810 00
Repairs of cars and other vehicles, harness and horseshoeing, .	4,936 54
Wages and salaries of treasurer, superintendent and their clerks,	2,507 30
Wages and salaries of all other persons employed in operating the road,	7,052 82
Provender,	271 89
Taxes, State and local,	673 55
Rent and tolls paid other companies for use of their roads:	
Quincy Street Railway Company,	2,356 95
Quincy Electric Light & Power Company,	6,246 07
Insurance,	992 50
Damages for injuries to persons and property,	1,378 73
Office expenses, and all other expenses not included above, .	3,822 00
TOTAL EXPENSES OF OPERATING,	\$31,048 35
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES, . .	\$819 91
Interest accrued during the year,	1,015 23
Deficit for the year,	195 32

Surplus at commencement of year,	\$6,704 15	
Deduct: loss on sale of two cars,	300 00	
Surplus at commencement of year, as changed by aforesaid entries,		\$6,404 15
TOTAL SURPLUS SEPT. 30, 1891,		\$6,208 83
INVENTORY OF EQUIPMENT SEPT. 30, 1891.		
Box cars,		8
Open cars,		5
Horses,		1
Harnesses (3 single, 1 double).		
Other articles of equipment:		
One snow-plough, 1 tool car, 1 tip cart, 1 express, 1 demo- crat wagon, 1 light wagon.		
Number of box cars fitted with electric motors,		6
Number of open cars fitted with electric motors,		4
General Balance Sheet Sept. 30, 1891.		
ASSETS.		
Construction,		\$38,973 33
Equipment,		32,852 37
Land and buildings,		7,745 14
Cash and cash assets,		8,050 31
TOTAL ASSETS,		\$87,621 15
LIABILITIES.		
Capital stock,		\$50,000 00
Unfunded debt,		31,412 32
Surplus,		6,208 83
TOTAL LIABILITIES,		\$87,621 15
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.		
Dr.		
To expenses,		\$31,048 35
interest,		1,015 23
loss on sale of two cars,		300 00
balance carried forward Sept. 30, 1891,		6,208 83
		\$38,572 41
Cr.		
By balance Sept. 30, 1890,		\$6,704 15
total income,		31,868 26
		\$38,572 41
DESCRIPTION OF RAILWAY.		
Length of railway owned by company, measured as a single track, exclusive of sidings,		3.30 miles.
Aggregate length of switches, sidings, etc., . . . . .		.114 mile.

Total length of track, measured as single track, . . .	3.414 miles.
Total length of track paved, . . .	1.35 "
Weight of rail per yard, and description of rail: T, 30 and 35 pounds; Johnson, 38 pounds.	
Length of railway belonging to other companies, measured as single track, not including sidings, etc., operated by this company, or over which this company runs its cars, with the description of same, . . .	4.26 "
Quincy Street Railway Company.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company, . . .	7.56 "
MILES RUN, ETC.	
Total number of miles run during the year, . . .	115,806
Total number of passengers carried in the cars, . . .	647,202
Total number of round trips for the year, . . .	25,692
Number of persons regularly employed by company, . . .	16
Rates of fare: 5 and 8 cents.	

STATEMENT OF EACH ACCIDENT.

Nov. 6, 1890. — Woman with child fell while leaving the car.

July 5, 1891. — Car collided with carriage, breaking same and throwing the people out.

July 9. — Car jumped the track; man's fingers bruised.

July 10. — Car jumped the track; woman's shoulder injured.

July 16. — Car collided with carriage, breaking same.

July 23. — Car collided with wagon, throwing two boys from same; one of them was thrown under car and was killed.

September 6. — Man fell while getting on car.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Seven and fifty-six one-hundredths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Wholly by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston; electricity.

Average speed of the electric cars operated by your company, where not impeded by horse-cars. Eleven miles per hour.

PROPER ADDRESS OF THE COMPANY.

QUINCY & BOSTON STREET RAILWAY COMPANY,

QUINCY, MASS.

NAME AND RESIDENCE OF OFFICERS.

John R. Graham, *President*, Quincy, Mass. Benj. J. Weeks, *Superintendent*, Quincy, Mass. Fred'k H. Smith, *Treasurer and Clerk of Corporation*, Quincy Point, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

John R. Graham, Quincy, Mass. Winthrop Coffin, Newton, Mass. Arthur Burnham, Boston, Mass. Josiah Quincy, Quincy, Mass. Wm. A. Hodges, Quincy, Mass. Thos. H. McDonnell, Quincy, Mass. John F. Merrill, Quincy, Mass. John A. Duggan, Atlantic, Mass. Roger F. Wilde, Atlantic, Mass.

JOHN R. GRAHAM,
JOHN F. MERRILL,
ROGER H. WILDE,
THOS. H. McDONNELL,
WINTHROP COFFIN,
ARTHUR BURNHAM,
WM. A. HODGES,
JOHN A. DUGGAN,

Directors of the Quincy & Boston Street Railway Company.

FRED'K H. SMITH,

Treasurer.

BENJ. J. WEEKS,

Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, SS. BOSTON, Oct. 31, 1891. Then personally appeared John R. Graham, John F. Merrill, Roger H. Wilde, Arthur Burnham, Wm. A. Hodges, John A. Duggan and Fred'k H. Smith, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

HERBERT G. WHITE,

Justice of the Peace.

REPORT

OF THE

SOMERVILLE HORSE RAILROAD COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[This road is leased to and operated by the West End Street Railway Company.]

CAPITAL STOCK AND DEBT.	
CAPITAL STOCK.	
Capital stock authorized by charter,	\$153,000 00
Capital stock authorized by votes of company,	153,000 00
Capital stock paid (par value of shares, \$50),	\$153,000 00
Number of stockholders,	13
PERMANENT INVESTMENTS.	
RAILWAY.	
TOTAL COST OF CONSTRUCTION,	\$153,000 00
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$153,000 00
REVENUE FOR THE YEAR.	
Received from other railways as tolls or rent:	
West End Street Railway Company,	\$9,180 00
TOTAL INCOME FROM ALL SOURCES,	\$9,180 00
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$9,180 00
Dividends declared (6 per cent. for the year),	9,180 00
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$153,000 00
TOTAL ASSETS,	\$153,000 00
LIABILITIES.	
Capital stock,	\$153,000 00
TOTAL LIABILITIES,	\$153,000 00

Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To dividends,	\$9,180 00
Cr.	
By total income,	\$9,180 00
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	4.879 miles.
Aggregate length of switches, sidings, etc., . . . . .	.526 mile.

PROPER ADDRESS OF THE COMPANY.

SOMERVILLE HORSE RAILROAD COMPANY,

81 MILK STREET, ROOM 41, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Josiah Q. Bennett, *President*, Cambridge, Mass. John H. Studley, Jr.,
Treasurer and Clerk of Corporation, Malden, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Henry M. Whitney, Brookline, Mass. Prentiss Cummings, Brookline, Mass.
 Henry F. Woods, Somerville, Mass. Josiah Q. Bennett, Cambridge, Mass.
 John H. Studley, Jr., Malden, Mass.

JOSIAH Q. BENNETT,
 HENRY F. WOODS,
 JOHN H. STUDLEY, Jr.,
 PRENTISS CUMMINGS,

Directors of the Somerville Horse Railroad Company.

JOHN H. STUDLEY, Jr.,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, SS. BOSTON, Mass., Oct. 21, 1891. Then personally appeared Josiah Q. Bennett, Henry F. Woods, Prentiss Cummings and J. H. Studley, Jr., and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

ALFRED W. CARR,
Justice of the Peace.

REPORT

OF THE

SPRINGFIELD STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$700,000 00	
Capital stock authorized by votes of company, . . .	650,000 00	
Capital stock paid (par value of shares, \$100), . . .		\$587,850 00
Number of stockholders,	169	
DEBT.		
Unfunded debt, as follows,		\$118,114 17
Bills payable,	\$116,541 07	
Unredeemed tickets,	1,573 10	
TOTAL GROSS DEBT,		\$118,114 17
Amount of cash assets, viz.,		17,966 99
Supplies,	\$13,240 12	
Debit balances,	4,726 87	
NET DEBT,		\$100,147 18
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving, and track, including timber, rails, etc., and laying,		\$365,077 18
TOTAL COST OF CONSTRUCTION,		\$365,077 18
EQUIPMENT.		
Horses,		\$11,250 00
Cars,		168,042 29
Other articles of equipment,		9,917 95
TOTAL COST OF EQUIPMENT,		\$189,210 24
LAND AND BUILDINGS.		
Land and buildings owned by company needed in operating road,		\$144,434 43
TOTAL COST OF LAND AND BUILDINGS,		\$144,434 43
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$698,721 85
Cash assets,		17,966 99
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$716,688 84

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.

Extension of tracks,*	\$123,899 12
New cars (number, 24),†	115,112 01
Other equipment,	616 41
Land and buildings,	4,468 89

TOTAL ADDITION TO PROPERTY,	\$244,096 43
Property sold or reduced in valuation on the books, viz.,	62,086 69
Construction, reduced for depreciation,	\$36,380 00
Horse equipment, reduced for depreciation,	15,706 69
Car equipment, reduced for depreciation,	10,000 00

NET ADDITION TO PROPERTY FOR THE YEAR,	\$182,009 74
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REVENUE FOR THE YEAR.

Received from passengers on railways operated by this company,	\$215,721 84
Received from sales of manure,	1,075 61

TOTAL EARNINGS,	\$216,797 45
Income from other sources,	5,554 09
Rents,	\$5,254 09
Advertising,	300 00

TOTAL INCOME FROM ALL SOURCES,	\$222,351 54
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EXPENSES OF OPERATING FOR THE YEAR.

Repairs of road-bed and track,	\$1,488 43
Repairs of cars and other vehicles, harness and horse-shoeing,	14,580 09
Repairs of buildings,	1,448 73
Wages and salaries of president, treasurer, superintendent and their clerks,	6,000 00
Wages and salaries of all other persons employed in operating the road,	84,762 14
Provender,	35,875 91
Taxes, State and local,	9,264 47
Electric power,	6,193 36
Insurance,	4,901 71
Damages for injuries to persons and property,	3,571 03
Office expenses, and all other expenses not included above,	11,283 07

TOTAL EXPENSES OF OPERATING,	\$179,368 94
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NET INCOME, DIVIDENDS, ETC.

TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$42,982 60
Interest accrued during the year,	4,547 50
Dividends declared (8 per cent. for the year),†	32,000 00
Balance for the year, or surplus,	6,435 10
Surplus at commencement of year,	66,376 26
Deduct:	
Construction, depreciation,	\$36,380 00
Horse equipment, depreciation,	15,706 69
Car equipment, depreciation,	10,000 00
	62,086 69
Surplus at commencement of year, as changed by aforesaid entries,	\$4,289 57
TOTAL SURPLUS SEPT. 30, 1891,	\$10,724 67

* Sixteen and four-tenths miles of track reconstructed, including electrical construction.

† Includes complete motor equipments for forty cars. ‡ On \$400,000.

INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	58
Open cars,	40
Horses,	75
Harnesses (pairs of),	50
Omnibuses,	1
Sleighs,	6
Other articles of equipment :	
Six snow-ploughs, 2 wagons, 2 carts.	
Number of box cars fitted with electric motors,	30
Number of open cars fitted with electric motors,	14
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$365,077 18
Equipment,	189,210 24
Land and buildings,	144,434 43
Cash and cash assets,	17,966 99
TOTAL ASSETS,	\$716,688 84
LIABILITIES.	
Capital stock,	\$587,850 00
Unfunded debt,	116,541 07
Surplus,	10,724 67
Unredeemed tickets,	1,573 10
TOTAL LIABILITIES,	\$716,688 84
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To expenses,	\$179,368 94
interest,	4,547 50
dividends,	32,000 00
balance carried forward Sept. 30, 1891,	10,724 67
	\$226,641 11
Cr.	
By balance Sept. 30, 1890,	\$4,289 57
total income,	222,351 54
	\$226,641 11
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	20.75 miles.
Aggregate length of switches, sidings, etc, . . . . .	.65 mile.
Total length of track, measured as single track,	21.40 miles.
Total length of track paved,	21.40 miles.
Weight of rail per yard, and description of rail: 56 pounds T rail, and 35 pounds side-bearing.	
Description of the several lines or routes operated by the company :	
From Chicopee Centre, on Centre Street in Chicopee, to Main Street in Springfield; on Main Street to State Street.	

On Main and State streets.	
Carew, Chestnut, Lyman, Main, State streets and St. James Avenue, to Princeton Street.	
Worthington, Chestnut, Lyman, Main, State, Walnut and King streets, to Eastern Avenue.	
From City Hospital, on Chestnut, Carew, Main, State, Maple and Central streets, to United States Water Shops.	
From Church Street in Chicopee Falls, on Front, Centre, Grove, Front streets in Chicopee, Market Square and Exchange Street.	
From Mitteneague, on Westfield road, Elm, Park, Main and Bridge streets, Bridge and Main streets to State Street.	
From Brightwood, on Main Street, Locust Street, Fort Pleasant and Sumner avenues to Forest Park.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company, . . .	20.75 miles.
MILES RUN, ETC.	
Total number of miles run during the year,	758,608
Total number of passengers carried in the cars,	4,391,251
Total number of round trips for the year,	138,694
Number of persons regularly employed by company, . . .	139
Rates of fare,	5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	1	-	5	-	6
Employees,	-	1	-	-	-	1
Others,	-	1	-	6	-	7

STATEMENT OF EACH ACCIDENT.

Dec. 26, 1890. — Carriage struck by car and dragged a short distance.

December 29. — Wagon struck by a car.

Jan. 16, 1891. — A man stepped off backwards from a car in motion, and fell down.

March 2. — A sleigh caught in the track and overturned, throwing out a man and woman.

May 11. — A horse was frightened by tower wagon and ran; the driver was thrown out and injured.

May 15. — An employee while stringing wires fell from a pole and was injured.

June 20. — A man fell down on tracks in front of car house, and cut his chin.

July 23. — A car struck a team, throwing out and slightly injuring one man.

July 23. — A horse frightened by a car overturned the carriage, slightly bruising one man.

August 2. — A man fell from a car in motion, and was somewhat bruised.

August 12. — A man carelessly stepped from a moving car, fell down, and the car ran over one of his feet.

August 14. — A man stepped from a car in motion and fell down.

August 16. — A man deliberately drove in front of a moving car. The four occupants of the carriage were thrown out, and one man slightly injured.

September 2. — A woman fell from a car and broke her wrist.

September 10. — A boy knocked down by a car and bruised.

September 19. — A woman injured by collision of two cars.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Eighteen and four-tenths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Solely by electricity.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston; single trolley system.

Average speed of the electric cars operated by your company, where not impeded by horse-cars. Seven miles per hour.

PROPER ADDRESS OF THE COMPANY.

SPRINGFIELD STREET RAILWAY COMPANY,
SPRINGFIELD, MASS.

NAME AND RESIDENCE OF OFFICERS.

John Olmsted, *President*; A. E. Smith, *Treasurer and Managing Director*; Gideon Wells, *Clerk of Corporation*, all of Springfield, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

John Olmsted, G. M. Atwater, James Kirkham, Gideon Wells, A. E. Smith, all of Springfield, Mass.

JOHN OLMSTED,
G. M. ATWATER,
JAMES KIRKHAM,
A. E. SMITH,

Directors of the Springfield Street Railway Company.

A. E. SMITH,
Treasurer and Manager.

COMMONWEALTH OF MASSACHUSETTS.

HAMPDEN, ss. Oct. 31, 1891. Then personally appeared John Olmsted, G. M. Atwater, James Kirkham and A. E. Smith, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

JONATHAN BARNES,
Justice of the Peace.

REPORT

OF THE

TAUNTON STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$100,000 00	
Capital stock authorized by votes of company,	100,000 00	
Capital stock paid (par value of shares, \$100),		\$100,000 00
Number of stockholders,	164	
DEBT.		
Unfunded debt, as follows:		
Notes payable,		\$44,000 00
TOTAL GROSS DEBT,		\$44,000 00
Amount of cash assets, viz.:		
Cash,		1,941 16
NET DEBT,		\$42,058 84
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION,		\$89,801 15
EQUIPMENT.		
Horses,		\$13,436 63
Cars,		19,797 11
Other articles of equipment,		2,396 41
TOTAL COST OF EQUIPMENT,		\$35,630 15
LAND AND BUILDINGS.		
Land and buildings owned by company needed in operating road,		\$25,588 92
TOTAL COST OF LAND AND BUILDINGS,		\$25,588 92
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$151,020 22
Cash assets,		1,941 16
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$152,961 38

PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
New horses (number, 6),	\$693 50
NET ADDITION TO PROPERTY FOR THE YEAR,	\$693 50
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$40,921 62
TOTAL INCOME FROM ALL SOURCES,	\$40,921 62
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$1,421 84
Repairs of cars and other vehicles, harness and horse-shoeing,	3,806 25
Repairs of buildings,	27 19
Renewal of horses,	888 60
Wages and salaries of president, treasurer, superintendent and their clerks,	1,800 00
Wages and salaries of all other persons employed in operating the road,	13,523 98
Provender,	11,011 56
Taxes, State and local,	1,085 15
Insurance,	507 75
Office expenses, and all other expenses not included above,	2,446 59
TOTAL EXPENSES OF OPERATING,	\$36,518 91
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$4,402 71
Interest accrued during the year,	2,357 38
Balance for the year, or surplus,	2,045 33
Surplus at commencement of year,	\$10,916 05
Deduct: dividend,	4,000 00
Surplus at commencement of year, as changed by aforesaid entries,	6,916 05
TOTAL SURPLUS SEPT. 30, 1891,	\$8,961 38
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	13
Open cars,	10
Horses,	94
Harnesses (pairs of),	24
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$89,801 15
Equipment,	39,630 15
Land and buildings,	25,588 92
Cash and cash assets,	1,941 16
TOTAL ASSETS,	\$152,961 38

LIABILITIES.	
Capital stock,	\$100,000 00
Unfunded debt,	44,000 00
Surplus,	8,961 38
TOTAL LIABILITIES,	\$152,961 38
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To expenses,	\$36,518 91
interest,	2,357 38
dividends,	4,000 00
balance carried forward Sept. 30, 1891,	8,961 38
	\$51,837 67
Cr.	
By balance Sept. 30, 1891,	\$10,916 05
total income,	40,921 62
	\$51,837 67
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	8.0935 miles.
Aggregate length of switches, sidings, etc.,	1.9628 "
Total length of track, measured as single track,	10.0563 "
Total length of track paved,	5.7814 "
Total length of railway, measured as single track, not including sidings, etc, operated by this company,	8.0935 "
MILES RUN, ETC.	
Total number of miles run during the year,	191,260
Total number of passengers carried in the cars,	831,927
Total number of round trips for the year,	43,964
Number of persons regularly employed by the company,	95
Rates of fare,	5 cents.

PROPER ADDRESS OF THE COMPANY.
TAUNTON STREET RAILWAY COMPANY,
TAUNTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Wm. C. Lovering, *President*, Taunton, Mass. Geo. C. Morse, *Superintendent*, Taunton, Mass. Henry M. Lovering, *Treasurer*, Taunton, Mass. Orville A. Barker, *Clerk of Corporation*, Taunton, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Henry G. Reed, Taunton, Mass. A. J. Barker, Taunton, Mass. Wm. C. Lovering, Taunton, Mass. Wm. H. Phillips, Taunton, Mass. Henry M.

Lovering, Taunton, Mass. P. I. Perrin, Taunton, Mass. Chas. Foster, Taunton, Mass. N. H. Skinner, Taunton, Mass. S. N. Staples, Taunton, Mass. Ezra Davol, Taunton, Mass.

WM. C. LOVERING,
HENRY G. REED,
S. N. STAPLES,
P. I. PERRIN,
WM. H. PHILLIPS,
A. J. BARKER,
CHARLES FOSTER,
EZRA DAVOL,
HENRY M. LOVERING,
Directors of the Taunton Street Railway Company.
HENRY M. LOVERING,
Treasurer.
GEO. C. MORSE,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

BRISTOL, ss. Oct. 19, 1891. Then personally appeared Wm. C. Lovering, Henry G. Reed, S. N. Staples, P. I. Perrin, Wm. H. Phillips, A. J. Barker, Charles Foster, Ezra Davol and Henry M. Lovering, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

ORVILLE A. BARKER,
Justice of the Peace.

REPORT

OF THE

UNION STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$260,000 00	
Capital stock authorized by votes of company,	260,000 00	
Capital stock paid (par value of shares, \$100),		\$260,000 00
Number of stockholders,	161	
DEBT.		
Funded debt, as follows,		\$93,000 00
First mortgage bonds due July 2, 1898, rate of interest 5 per cent.,	\$93,000 00	
Unfunded debt, as follows,		50,446 99
Notes payable,	\$48,500 00	
Accounts payable,	784 49	
Interest accrued (not due),	1,162 50	
TOTAL GROSS DEBT,		\$143,446 99
Amount of cash assets, viz.,		12,538 65
Cash,	\$4,719 34	
Supplies,	7,406 79	
Debit balances,	412 52	
NET DEBT,		\$130,908 34
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving and track, including timber, rails, etc., and laying,		\$201,658 44
Interest during construction, commissions, discounts, etc.,		3,295 86
Engineering, agencies, salaries and other expenses during construction,		2,614 90
Electric construction,		22,349 48
TOTAL COST OF CONSTRUCTION,		\$229,918 68
EQUIPMENT.		
Horses,		\$22,000 00
Cars,		78,340 56
Other articles of equipment,		9,178 41
TOTAL COST OF EQUIPMENT,		\$109,518 97

LAND AND BUILDINGS.	
Land owned by company needed in operating road, . . .	\$24,457 80
Buildings owned by company needed in operating road, . . .	47,509 25
TOTAL COST OF LAND AND BUILDINGS,	\$71,967 05
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$411,404 70
Cash assets,	12,538 65
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$423,943 35
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks, balance of last year's electric construction bills,	\$7,185 89
New horses (number, 11),	1,450 00
New cars, including amount paid on account of last year's equipment (number, 3),	24,088 65
Other equipment,	1,152 10
Land and buildings,	23 42
TOTAL ADDITION TO PROPERTY,	\$33,900 07
Property sold or reduced in valuation on the books, viz., . . .	5,950 00
One car sold,	\$300 00
Fifty-three horses sold,	2,046 00
Reduction in valuation of horses,	3,604 00
NET ADDITION TO PROPERTY FOR THE YEAR,	\$27,950 07
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$153,514 76
Received from sales of manure,	799 82
TOTAL EARNINGS,	\$154,314 58
Income from other sources,	970 99
Advertising,	\$395 00
Rents,	562 19
Sale of old barrels,	13 80
TOTAL INCOME FROM ALL SOURCES,	\$155,285 57
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$6,357 38
Repairs of cars and other vehicles, harness and horse-shoeing, . . .	11,711 27
Repairs of buildings,	928 10
Wages and salaries of president, treasurer, superintendent and their clerks,	4,526 00
Wages and salaries of all other persons employed in operating the road,	56,098 97
Provender,	21,258 34
Taxes, State and local,	4,558 51
Insurance,	1,454 07
Damages for injuries to persons and property,	1,863 11
Office expenses, and all other expenses not included above, . . .	14,632 04
TOTAL EXPENSES OF OPERATING,	\$123,387 79
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$31,897 78
Interest accrued during the year,	7,280 35

Dividends declared (7 per cent. for the year), . . .	\$18,191 50
Balance for the year, or surplus, . . .	6,425 93
Surplus at commencement of year, . . .	\$17,863 60
Deduct:	
Acushnet Street railway bills paid, \$2 00	
Sundry accounts charged off, . 187 17	
Reduction in valuation of horses, . 3,604 00	
	<u>3,793 17</u>
Surplus at commencement of year, as changed by aforesaid entries, . . .	14,070 43
TOTAL SURPLUS SEPT. 30, 1891, . . .	<u>\$20,496 36</u>

INVENTORY OF EQUIPMENT SEPT. 30, 1891.

Box cars, . . .	34
Open cars, . . .	40
Horses, . . .	220
Harnesses (pairs of), . . .	58
Single tow harnesses, . . .	7
Single express harnesses, . . .	2
Double team harness, . . .	1
Buggy harnesses, . . .	2
Other articles of equipment:	
Two snow-ploughs, 6 snow-sleds, 2 express wagons, 1 heavy wagon, 1 tip cart, 1 buggy, 1 tower wagon, 1 sand car.	
Number of box cars fitted with electric motors, . . .	5
Number of open cars fitted with electric motors, . . .	3

General Balance Sheet Sept. 30, 1891.

ASSETS.	
Construction, . . .	\$229,918 68
Equipment, . . .	109,518 97
Land and buildings, . . .	71,967 05
Cash and cash assets, . . .	12,538 65
TOTAL ASSETS, . . .	<u>\$423,943 35</u>
LIABILITIES.	
Capital stock, . . .	\$260,000 00
Funded debt, . . .	93,000 00
Unfunded debt, . . .	50,446 99
Surplus, . . .	20,496 36
TOTAL LIABILITIES, . . .	<u>\$423,943 35</u>

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

DR.	
To expenses, . . .	\$123,387 79
interest, . . .	7,280 35
dividends, . . .	18,191 50
Acushnet Street Railway, bills paid, . . .	2 00
sundry accounts charged off, . . .	187 17
reduction in valuation of horses, . . .	3,604 00
balance carried forward Sept. 30, 1891, . . .	20,496 36
	<u>\$173,149 17</u>

	Cr.	
By balance Sept. 30, 1890,	.	\$17,863 60
total income,	.	155,285 57
		<u>\$173,149 17</u>

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	14.513 miles.
Aggregate length of switches, sidings, etc.,	1.614 "
Total length of track, measured as single track,	16.127 "
Total length of track paved,	15 "
Weight of rail per yard, 35 and 45 pounds.	
Description of the several lines or routes operated by the company:	

Main Line.

From Lund's Corner, through Acushnet Avenue, Purchase, Fourth, Rivet and Water streets, and French Avenue, to Woodlawn. From Fourth Street, through Potonska and Water streets, to Rivet Street.

Mt. Pleasant and Dartmouth Streets Line.

From Mt. Pleasant, through Durfee, Cedar, Morgan, Ash and Union streets, Acushnet Avenue, Bedford, Green, Allen and Dartmouth streets, to Rural Cemetery.

Fairhaven Line.

From Parker Street, through Summer, Elm, Sixth, William, Second, and Middle streets, across the bridge; and in Fairhaven, through Main, Church and Fort streets to Fort Phoenix, with branch from Main Street to Old Colony Railroad depot, and a branch from Bridge Street on North Main Street to Oxford Village.

Kempton Street Line.

On Kempton Street, from Cedar Street to Rockdale Avenue.

Total length of railway, measured as single track, not including sidings, etc., operated by this company,	14.513 miles.
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MILES RUN, ETC.

Total number of miles run during the year,	556,763
Total number of passengers carried in the cars,	3,305,318
Total number of round trips for the year,	121,356
Number of persons regularly employed by company,	121
Rates of fare,	5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	4	-	4
Employees,	-	1	-	-	-	1
Others,	-	1	-	2	-	3

STATEMENT OF EACH ACCIDENT.

Nov. 3, 1890. — Man fell from front platform while car was passing through a curve.

November 22. — Brake-rod broke while car was going down hill; car jumped the track; one horse killed. Woman who jumped from the car was injured; others, who remained in the car, were unhurt.

December 18. — Car run into by unknown team, driver of car injured; car horses cleared themselves, and ran into a team; driver of team thrown out and injured.

April 29, 1891. — Boy four years old ran across track ahead of a motor-car, turned suddenly and tried to re-cross when car was but a few feet away. Was slightly hurt.

May 9. — Man driving a blind horse was approaching track from across street. Motor-man saw him and came nearly to a stop. Seeing that the team had come to a full stop, the motor-man started ahead. Horse then jumped ahead directly in front of car. Driver of team thrown out and injured.

July 4. — Woman trying to change her seat on an open car, while in motion, slipped from side step.

September 13. — Girl jumped from a motor going at full speed; somewhat bruised.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Three and three-tenths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Two and five-tenths miles by electricity. Balance eight-tenths mile used also by horse-cars.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston; single trolley.

Average speed of the electric cars operated by your company, where not impeded by horse-cars. Seven miles per hour.

PROPER ADDRESS OF THE COMPANY.

UNION STREET RAILWAY COMPANY,

NEW BEDFORD, MASS.

NAME AND RESIDENCE OF OFFICERS.

Weston Howland, *President*, Fairhaven, Mass. Franklin Woodman, *Superintendent*, New Bedford, Mass. Wm. H. Allen, *Treasurer and Clerk of Corporation*, New Bedford, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Weston Howland, Fairhaven, Mass. Andrew G. Pierce, New Bedford, Mass. Samuel C. Hart, New Bedford, Mass. Wm. W. Crapo, New Bedford, Mass.

ford, Mass. J. A. Beauvais, New Bedford, Mass. James E. Dwight, New Bedford, Mass. Abbott P. Smith, New Bedford, Mass. Chas. H. Gifford, New Bedford, Mass. Chas. E. Cook, New Bedford, Mass.

WESTON HOWLAND,
WM. W. CRAPO,
J. A. BEAUVAIS,
JAMES E. DWIGHT,
CHAS. H. GIFFORD,
CHARLES E. COOK,
ABBOTT P. SMITH,

Directors of the Union Street Railway Company.

WM. H. ALLEN,

Treasurer.

FRANKLIN WOODMAN,

Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

BRISTOL, SS. NEW BEDFORD, Nov. 24, 1891. Then personally appeared Weston Howland who affirmed, and William W. Crapo, J. A. Beauvais, James E. Dwight, Chas. H. Gifford, Charles E. Cook and Abbott P. Smith, directors, Wm. H. Allen, treasurer, and Franklin Woodman, superintendent, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

E. S. BROWN,

Justice of the Peace.

REPORT

OF THE

WEST END STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter:	<div> <div>Common, \$10,000,000 00</div> <div>Preferred, 6,400,000 00</div> </div>	\$16,400,000 00
Capital stock authorized by votes of company,	\$16,400,000 00	
Capital stock paid (par value of shares, \$50.00.),	<div> <div>Common, \$7,137,100 00</div> <div>Preferred, 6,400,000 00</div> </div>	
Stock subscriptions,	\$12,250 00	
Total capital stock,		\$13,549,350 00
Number of stockholders:	<div> <div>Common, 1,147</div> <div>Preferred, 3,144</div> </div>	4,291
DEBT.		
Funded debt, as follows,		\$4,272,000 00
Six per cent. bonds due in 1897,	\$700,000 00	
Six per cent. bonds due in 1898,	100,000 00	
Five per cent. bonds due in 1902,	300,000 00	
Five per cent. bonds due in 1903,	1,100,000 00	
Five per cent. bonds due in 1904,	350,000 00	
Five per cent. bonds due in 1905,	200,000 00	
Five per cent. bonds due in 1907,	500,000 00	
Mortgage notes,	1,022,000 00	
Unfunded debt, as follows,		1,945,970 91
Notes payable,	\$1,061,448 26	
Vouchers and accounts,	682,309 81	
Accrued interest not yet due,	44,783 34	
Accrued preferred dividend to Sept. 30, 1891 (three months),	128,000 00	
Dividends and coupons not called for,	29,429 50	
TOTAL GROSS DEBT,		\$6,217,970 91
Amount of cash assets, viz.,		2,704,051 91
Cash,	\$1,022,228 81	
Malden & Melrose Railroad Company,	214,519 83	
Supplies,	409,398 69	
Somerville Horse Railroad Company,	82,353 61	
Stocks and bonds,	75,100 00	
Debit balances,	900,450 97	
NET DEBT,		\$3,513,919 00

PERMANENT INVESTMENTS.	
RAILWAY.	
TOTAL COST OF CONSTRUCTION,	\$5,516,994 45
EQUIPMENT.	
Horses (6,796),	\$910,664 00
Cars,	2,655,747 46
Other articles of equipment,	1,543,869 45
TOTAL COST OF EQUIPMENT,	\$5,110,280 91
LAND AND BUILDINGS.	
Land and buildings owned by company needed in operating road,	\$6,650,654 38
TOTAL COST OF LAND AND BUILDINGS,	\$6,650,654 38
TOTAL AMOUNT OF PERMANENT INVESTMENTS,	\$17,277,929 74
Cash assets,	2,704,051 91
TOTAL PROPERTY AND ASSETS OF COMPANY,	\$19,981,981 65
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks and reconstruction (number of feet, 32,894),	\$225,004 16
New cars (16 long open; 206 long box; 2 short box),	432,788 18
Other equipment,	390,127 03
Land and buildings,	860,201 43
TOTAL ADDITION TO PROPERTY,	\$1,908,120 80
Property sold or reduced in valuation on the books, viz., . .	320,897 74
Track taken up, 6,388 feet,	\$17,182 80
Horses sold, 131,	17,554 00
Cars sold,	280,066 36
Buildings destroyed and sold,	6,094 58
NET ADDITION TO PROPERTY FOR THE YEAR,	\$1,587,223 06
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$5,889,179 98
Received from other railways as tolls or rent,	13,401 40
Lynn & Boston Railroad Company,	\$12,130 19
East Middlesex Street Railway Company,	1,195 44
North Woburn Street Railway Company,	75 77
Received from sales of manure,	15,863 67
TOTAL EARNINGS,	\$5,918,445 05
Income from other sources,	50,539 42
Advertising,	\$28,903 22
Miscellaneous income,	699 64
Rent of real estate,	20,936 56
TOTAL INCOME FROM ALL SOURCES,	\$5,968,984 47

EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$202,599 16
Repairs of cars and other vehicles, harness and horse-shoeing,	316,189 76
Repairs of buildings,	88,395 92
Renewal of horses,	137,564 69
Wages and salaries of president, treasurer, superintendent and their clerks,	103,564 32
Wages and salaries of all other persons employed in operating the road,	2,184,695 30
Provender,	609,752 05
Taxes, State and local,	245,734 63
Rent and tolls paid other companies for use of their roads,	12,358 75
Somerville Horse Railroad Company, \$11,842 20	
Lynn & Boston Railroad Company, 403 80	
East Middlesex Street Railway Company, 112 75	
Insurance,	16,157 50
Damages for injuries to persons and property,	148,592 42
Office expenses, and all other expenses not included above,	637,531 92
TOTAL EXPENSES OF OPERATING,	\$4,703,136 42
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$1,265,848 05
Interest accrued during the year,	287,539 18
Dividends declared for { 8 per cent. preferred, \$512,000 00 } the year : { 10 per cent. common, 376,317 50 }	888,317 50
Balance for the year, or surplus,	89,991 37
Surplus at commencement of year, \$355,558 28	
Deduct:	
Sundry items in profit and loss account, 230,942 91	
	\$124,615 37
Add:	
Sundry items in profit and loss account, 54 00	
Surplus at commencement of year as changed by aforesaid entries,	124,669 37
TOTAL SURPLUS SEPT. 30, 1891,	\$214,660 74
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars: horse, 820; electric, 297,	1,117
Open cars: horse, 842; electric, 172,	1,014
Horses,	6,796
Harnesses (pairs of),	2,253
Omnibuses,	20
Sleighs,	467
Other articles of equipment:	
Miscellaneous vehicles aside from above, about	500
Complete electric overhead line equipment for 81.234 miles single track; equipped with underground wires only, 29.830 miles single track; equipped with poles only, 18.907 miles single track; miles of feeder lines, 93.349.	
Steam and electric plant in power stations.	
Tools and machinery in shops, stations, etc.	
Furniture, fixtures and tools in stables, etc.	
Number of box cars fitted with electric motors,	220
Number of open cars fitted with electric motors,	18
Total number of railway street-car motors on hand,	552
Number of electric snow-ploughs and sweepers,	43

General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$5,516,994 45
Equipment,	5,110,280 91
Land and buildings,	6,650,654 38
Cash and cash assets,	2,704,051 91
TOTAL ASSETS,	\$19,981,981 65
LIABILITIES.	
Capital stock,	\$13,549,350 00
Funded debt,	4,272,000 00
Unfunded debt,	1,945,970 91
Surplus,	214,660 74
TOTAL LIABILITIES,	\$19,981,981 65
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To expenses,	\$4,703,136 42
interest,	287,539 18
dividends,	888,317 50
paid for redemption illegally issued South Boston Rail- road Company's stock,	2,500 00
old track taken up,	17,182 80
excess cost of 8.18 miles rebuilt above amount allowed to be capitalized,	70,726 15
depreciation in car equipment,	140,533 96
balance carried forward Sept. 30, 1891,	214,660 74
	\$6,324,596 75
Cr.	
By balance Sept. 30, 1890,	\$355,558 28
total income,	5,968,984 47
old account reclaimed,	54 00
	\$6,324,596 75
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	220.24 miles.
Aggregate length of switches, sidings, etc.,	24.23 "
Total length of track, measured as single track,	244.47 "
Total length of track paved (exclusive of sidings),	211.31 "
Weight of rail per yard, and description of rail: 50 to 100 pounds.	
Length of railway belonging to other companies, measured as single track, not including sidings, etc., operated by this company, or over which this company runs its cars, with the description of same,	14.997 miles.
Leased:	
Malden and Melrose,	5 30 miles.
Somerville,	8.98 "
Trackage:	
East Middlesex, . . . . .	.367 "
Lynn and Boston, . . . . .	.350 "
Total length of railway, measured as single track, not includ- ing sidings, etc., operated by this company,	235.237 miles.

MILES RUN, ETC.	
Total number of miles run during the year,	17,462,572
Total number of passengers carried in the cars,	119,264,401
Total number of round trips for the year,	2,328,274
Number of persons regularly employed by company,	3,885
Rates of fare,	5, 8, and 10 cts.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	64	3	102	3	166
Employees,	4	20	-	10	4	30
Others,	3	27	10	38	13	65

STATEMENT OF EACH ACCIDENT.

Oct. 2, 1890. — Passenger injured by car and team colliding.

October 4. — Man thrown from car.

October 4. — Passenger injured by car and team colliding.

October 5. — Conductor injured by breaking window.

October 7. — Man jumped off moving car and fell.

October 8. — Driver thrown from a carriage which collided with car.

October 10. — Man thrown down leaving moving car.

October 11. — Man fell getting on car.

October 11. — Man thrown down leaving moving car.

October 11. — Woman thrown down leaving car.

October 13. — Woman thrown down leaving car.

October 14. — Employee bitten by horse.

October 15. — Man had fingers jammed in car door.

October 16. — Employee knocked down by car.

October 16. — Man thrown from wagon which collided with car.

October 17. — Man thrown from car.

October 20. — Man thrown down getting on moving car.

October 21. — Man injured while at work in hole between car tracks by a car horse falling upon him.

October 24. — Man thrown down leaving car.

October 25. — Man struck and knocked down by car horses.

October 25. — Woman struck and knocked down by car horses.

October 26. — Boy knocked down and run over by car.

October 28. — Conductor jammed between two cars.

October 30. — Man injured by a bale of hay falling on him.

October 31. — Woman injured by a collision of cars.

November 1. — Man thrown off car.

November 3. — Man knocked down by car.

November 4. — Woman thrown down leaving car.

November 5. — Boy knocked down and run over by car.

- November 6.* — Man jammed between a car and team.
November 8. — Man thrown down leaving car.
November 9. — Man thrown from team; struck by car.
November 10. — Woman thrown down leaving car.
November 12. — Conductor injured by being kicked by a horse.
November 13. — Man thrown down getting on car.
November 15. — Man thrown from car.
November 17. — Man injured by car and team colliding.
November 18. — Woman injured leaving car.
November 19. — Man knocked down by horse on car.
November 20. — Man run over by car.
November 21. — Woman knocked down by tow-horse.
November 22. — Man thrown down getting off a car.
November 23. — Woman fell leaving car.
November 24. — Woman fell leaving car.
November 27. — Conductor kicked by a horse.
November 29. — Man fell leaving car.
November 30. — Man thrown from a carriage which collided with car.
December 1. — Man fell getting off car.
December 2. — Man injured by car and team colliding.
December 3. — Woman thrown from car.
December 4. — Man injured by car and team colliding.
December 4. — Tow-boy kicked by horse.
December 6. — Woman's hand jammed in car door.
December 8. — Man injured by car and team colliding.
December 8. — Man fell leaving car.
December 11. — Man injured by car and team colliding.
December 11. — Woman fell leaving car.
December 14. — Man fell leaving car.
December 16. — Woman knocked down and run over by sand car.
December 18. — Woman fell leaving car.
December 20. — Man fell getting on car.
December 22. — Boy struck and knocked down by car.
December 23. — Woman fell leaving car.
December 25. — Man fell leaving car.
December 26. — Man fell from herdie which collided with car.
December 27. — Man fell getting on car.
December 27. — Man injured by car and team colliding.
December 27. — Snow-plough driver injured by snow-plough.
December 29. — Woman struck by car.
December 31. — Man fell off car.
Jan. 1, 1891. — Man fell off car.
January 1. — Woman thrown down getting on car.
January 2. — Man injured by collision of car and team.
January 4. — Conductor knocked down by car horses.
January 6. — Man had thumb jammed by car door.
January 7. — Man thrown from car.
January 8. — Woman fell leaving car.
January 9. — Driver kicked by horse.
January 10. — Man knocked down by car horses.
January 12. — Man injured getting on car.
January 14. — Man fell leaving car.

- January 17.* — Man thrown down getting on car.
January 18. — Woman fell getting on car.
January 21. — Woman fell leaving car.
January 23. — Man injured by car and team colliding.
January 25. — Woman knocked down by horses attached to snow-plough.
January 26. — Boy knocked down by car.
January 29. — Man fell getting on car.
January 31. — Woman knocked down by car.
February 2. — Woman thrown down leaving car.
February 3. — Man knocked down by car.
February 5. — Woman fell leaving car.
February 11. — Man injured by collision of cars.
February 12. — Man injured in car house by car.
February 13. — Man injured by collision of team and car.
February 16. — Woman fell getting on car.
February 17. — Man injured by collision of team and car.
February 18. — Man supposed to have fallen from car.
February 18. — Man fell getting on car.
February 19. — Woman fell leaving car.
February 20. — Man fell getting on car.
February 22. — Driver jammed between two cars.
February 23. — Woman knocked down by car.
February 25. — Woman injured by collision of car and team.
February 28. — Woman fell leaving barge.
March 1. — Woman fell getting on car.
March 2. — Woman fell getting on car.
March 4. — Conductor injured getting on car.
March 5. — Driver injured getting on snow-plough.
March 6. — Woman fell in car.
March 8. — Child injured by lamp falling on its head.
March 9. — Woman fell getting off car.
March 10. — Man struck by car.
March 11. — Man knocked down by car.
March 12. — Woman fell leaving car.
March 14. — Woman fell getting on car.
March 15. — Man fell getting on car.
March 16. — Man injured by collision of car and team.
March 18. — Man fell after leaving car.
March 18. — Man fell from staging at power station.
March 20. — Woman fell leaving car.
March 22. — Man had his finger jammed in car door.
March 23. — Woman knocked down by car horses.
March 25. — Man thrown from team which collided with car.
March 28. — Man fell getting on car.
March 30. — Woman fell leaving car.
March 31. — Man fell from car.
April 1. — Woman knocked down by car.
April 4. — Man fell getting on car.
April 4. — Woman fell leaving car.
April 5. — Employee kicked by horse.
April 6. — Man injured by team and car colliding.
April 8. — Woman fell leaving car.

- April 9.* — Man fell getting off car.
April 11. — Woman injured by being struck by railroad gates.
April 12. — Man injured by car and team colliding.
April 14. — Woman fell leaving car.
April 16. — Woman thrown down leaving car. .
April 18. — Woman fell getting on car.
April 20. — Woman fell leaving car.
April 22. — Man injured by car and team colliding.
April 23. — Man fell leaving car.
April 24. — Man fell getting on car.
April 25. — Woman fell in car.
April 26. — Conductor injured by collision of cars.
April 27. — Man fell leaving car.
April 29. — Man fell in front of car horses.
April 30. — Employee injured while at work in car house.
May 1. — Woman injured by collision of cars.
May 4. — Woman fell leaving car.
May 5. — Woman struck by car.
May 5. — Man fell leaving car.
May 7. — Employee kicked by horse.
May 8. — Man fell leaving car.
May 9. — Driver injured by brake handle.
May 10. — Woman fell leaving car.
May 11. — Man fell boarding car.
May 12. — Boy struck by car.
May 14. — Woman fell getting on car.
May 15. — Man fell getting on car.
May 16. — Man fell leaving car.
May 18. — Man fell leaving car.
May 19. — Woman injured by collision of car and team.
May 19. — Car and team collided; man injured.
May 20. — Man fell getting on car.
May 20. — Child struck and run over by car.
May 22. — Child knocked down by car.
May 23. — Woman fell leaving car.
May 24. — Man knocked down by car.
May 24. — Woman fell getting off car.
May 25. — Man thrown from car.
May 28. — Conductor thrown from car.
May 31. — Man fell leaving car.
June 3. — Boy leaving car struck by passing car.
June 4. — Boy fell from car.
June 5. — Man injured by collision of cars.
June 6. — Man fell getting on car.
June 6. — Woman fell leaving car.
June 7. — Driver fell from car.
June 9. — Boy run over by car.
June 10. — Woman fell leaving car.
June 10. — Man injured by collision of car and team.
June 11. — Woman fell leaving car.
June 12. — Man fell getting on car.
June 14. — Man had finger jammed on car.

- June 14.* — Woman struck by brake handle.
June 15. — Woman fell leaving car.
June 15. — Man fell leaving car.
June 16. — Woman fell leaving car.
June 16. — Man run over by car.
June 17. — Man fell leaving car.
June 20. — Man fell leaving car.
June 22. — Man fell from car.
June 24. — Man knocked down by hack after leaving car.
June 25. — Man fell leaving car.
June 26. — Passenger injured by collision of cars.
June 28. — Man run over by car.
June 29. — Man getting on car struck by team.
June 30. — Man fell getting on car.
June 30. — Man injured at central power station.
July 1. — Man struck by car.
July 2. — Man fell leaving car.
July 2. — Man getting on car struck by passing car.
July 3. — Man injured by collision of cars.
July 3. — Man knocked down by car.
July 4. — Man fell leaving car.
July 5. — Man fell boarding car.
July 6. — Man fell leaving car.
July 6. — Woman fell leaving car.
July 7. — Man fell leaving car.
July 8. — Man fell leaving car.
July 10. — Passenger injured by collision of cars.
July 10. — Conductor on car struck by team.
July 11. — Man injured by car and team colliding.
July 11. — Man knocked down by car.
July 12. — Woman fell leaving car.
July 13. — Man run over by car.
July 13. — Driver kicked by horse.
July 14. — Man injured by carriage and car colliding.
July 15. — Man fell leaving car.
July 16. — Man on car struck by team.
July 16. — Woman fell getting on car.
July 17. — Man injured by water pipe falling at central power station.
July 18. — Man knocked down by car horses.
July 18. — Conductor on car injured by team.
July 20. — Woman fell leaving car.
July 21. — Woman fell leaving car.
July 22. — Woman fell leaving car.
July 22. — Driver injured by brake handle.
July 23. — Woman fell leaving car.
July 25. — Conductor on car struck by passing car.
July 27. — Man fell getting off car.
July 27. — Man injured by team and car colliding.
July 28. — Man fell getting on car.
July 30. — Woman fell getting on car.
July 31. — Man injured by car and team colliding.
August 1. — Woman fell leaving car.

- August 2.* — Woman thrown from team which collided with car.
August 2. — Woman fell leaving car.
August 3. — Driver kicked by horses.
August 5. — Man injured by collision of car and team.
August 7. — Boy run over by car.
August 8. — Woman injured by collision of car and team.
August 10. — Man fell leaving car.
August 10. — Driver jammed between two cars.
August 12. — Newsboy fell getting on car.
August 13. — Conductor struck by brake handle.
August 14. — Boy run over by car.
August 14. — Woman injured by car and marginal freight train colliding.
August 16. — Woman fell leaving car.
August 19. — Man fell getting on car.
August 20. — Man injured by collision of car and team.
August 23. — Woman fell leaving car.
August 24. — Conductor thrown from car.
August 26. — Man fell getting on car.
August 27. — Boy run over by car.
August 29. — Boy struck by car after leaving another car.
August 30. — Woman fell getting on car.
August 31. — Man injured by collision of cars.
September 1. — Man thrown from herdie which collided with car.
September 2. — Woman fell leaving car.
September 4. — Woman fell leaving car.
September 5. — Woman knocked down by herdie after having left car.
September 8. — Woman fell leaving car.
September 9. — Boy fell leaving car.
September 10. — Man fell getting on car.
September 12. — Man fell leaving car.
September 13. — Man fell leaving car.
September 14. — Man thrown from team which collided with car.
September 15. — Man thrown from team which collided with car.
September 18. — Man fell from car.
September 20. — Passenger injured by collision of cars.
September 22. — Man struck by car.
September 23. — Passenger injured by collision of cars.
September 26. — Woman fell leaving car.
September 27. — Driver injured pushing cars in car house.
September 28. — Man injured by collision of cars.
September 28. — Man injured by a collision of a car and team.
September 29. — Woman fell leaving car.
September 29. — Man fell leaving car.
September 30. — Man fell getting on car.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Eighty-one and two hundred and thirty-four one-thousandths fully equipped, the greater part of which was in operation.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Partly electric only; partly horse and electric.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston; single trolley; overhead system.

Average speed of the electric cars operated by your company where not impeded by horse-cars. Twelve miles per hour.

PROPER ADDRESS OF THE COMPANY.
WEST END STREET RAILWAY COMPANY,
81 MILK STREET, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Henry M. Whitney, *President*, Brookline, Mass. Frank H. Monks, *Superintendent*, Brookline, Mass. Joseph H. Goodspeed, *Treasurer*, Boston, Mass. Edmund Reardon, *Clerk of Corporation*, Cambridge, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Henry M. Whitney, Brookline, Mass. Isaac T. Burr, Newton, Mass. Eustace C. Fitz, Boston, Mass. E. D. Jordan, Brookline, Mass. Asa P. Potter, Cohasset, Mass. Dexter N. Richards, Brookline, Mass. G. T. W. Braman, Cohasset, Mass. Elisha S. Converse, Malden, Mass. Chas. O. Foster, Brookline, Mass. Samuel Little, Boston, Mass. Henry D. Hyde, Boston, Mass. Joseph S. Fay, Jr., Falmouth, Mass. Edmund Reardon, Cambridge, Mass. Nelson Bartlett, Boston, Mass. Jonas H. French, Gloucester, Mass.

HENRY M. WHITNEY,
EDMUND REARDON,
I. T. BURR,
DEXTER N. RICHARDS,
CHARLES O. FOSTER,
EUSTACE C. FITZ,
SAMUEL LITTLE,
G. T. W. BRAMAN,
HENRY D. HYDE,
NELSON BARTLETT,

Directors of the West End Street Railway Company.

J. H. GOODSPEED,
Treasurer.

FRANK H. MONKS,
General Manager.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Nov. 11, 1891. Then personally appeared said Edmund Reardon, I. T. Burr, D. N. Richards, Chas. O. Foster, Eustace C. Fitz, Sam'l Little, G. T. W. Braman, H. D. Hyde, Nelson Bartlett, Joseph H. Goodspeed, Frank H. Monks and Henry M. Whitney, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

PRENTISS CUMMINGS,
Justice of the Peace.

REPORT

OF THE

WHITMAN STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[In process of construction.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$40,000 00	
Capital stock authorized by votes of company, . . .	40,000 00	
Capital stock paid (par value of shares, \$100), . . .		\$40,000 00
Number of stockholders,	11	
DEBT.		
Unfunded debt, as follows,		\$11,915 37
Notes payable,	\$187 50	
Industrial Improvement Company,	2,101 47	
Vouchers and pay-rolls,	856 43	
Accounts payable,	1,769 97	
TOTAL GROSS DEBT,		\$11,915 37
Amount of cash assets, viz.,		4,331 75
Cash,	\$3,235 41	
Debit balances,	1,996 34	
NET DEBT,		\$7,583 62
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION,		\$41,865 48
EQUIPMENT.		
TOTAL COST OF EQUIPMENT,		\$6,654 49
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$48,519 97
Cash assets,		4,331 75
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$52,851 72
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.		
Extension of tracks (number of feet, 17,882),		\$33,145 51
New cars (number, 2),		6,654 49
NET ADDITION TO PROPERTY FOR THE YEAR,		\$39,800 00

REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$11,667 90
TOTAL INCOME FROM ALL SOURCES,	\$11,667 90
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$155 99
Repairs of cars and other vehicles, harness and horse-shoeing,	1,585 32
Wages and salaries of president, treasurer, superintendent and their clerks,	844 63
Wages and salaries of all other persons employed in operating the road,	3,692 56
Hire of power, etc.,	2,403 88
Taxes, State and local,	580 00
Insurance,	21 34
Damages for injuries to persons and property,	118 42
Office expenses, and all other expenses not included above,	1,329 41
TOTAL EXPENSES OF OPERATING,	\$10,731 55
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$936 35
TOTAL SURPLUS SEPT. 30, 1891,	936 35
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	2
Number of box cars fitted with electric motors,	2
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$41,865 48
Equipment,	6,654 49
Cash and cash assets,	4,331 75
TOTAL ASSETS,	\$52,851 72
LIABILITIES.	
Capital stock,	\$40,000 00
Unfunded debt,	11,915 37
Surplus,	936 35
TOTAL LIABILITIES,	\$52,851 72
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To expenses,	\$10,731 55
balance carried forward Sept. 30, 1891,	936 35
	\$11,667 90
Cr.	
By total income,	\$11,667 90
	\$11,667 90

DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	3.40 miles.
Aggregate length of switches, sidings, etc., . . . . .	.10 mile.
Total length of track, measured as single track,	3.50 miles.
Total length of track paved,	1 mile.
Weight of rail per yard, and description of rail: T, 40 and 45 pounds.	
Description of the several lines or routes operated by the company:	
From Brockton line, through Temple Street to Washington Street, through Washington Street to South Avenue, through South Avenue to Winter Street.	
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	3.40 miles.
MILES RUN, ETC.	
Total number of miles run during the year,	43,945
Total number of passengers carried in the cars,	246,721
Total number of round trips for the year,	8,788
Number of persons regularly employed by company,	7
Rates of fare,	5 cents.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Three and fifty one-hundredths miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Electric.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston; overhead; single trolley.

Number of miles of track for electric railway under construction Sept. 30, 1890. One mile, one thousand five hundred and eighty-four feet.

Average speed of the electric cars operated by your company where not impeded by horse-cars. Eight miles per hour.

PROPER ADDRESS OF THE COMPANY.

WHITMAN STREET RAILWAY COMPANY,

WHITMAN, MASS.

NAME AND RESIDENCE OF OFFICERS.

George O. Jenkins, *President*, Whitman, Mass. J. D. Wilkes, *Superintendent*, Brockton, Mass. F. C. Hayward, *Treasurer*, Whitman, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

George O. Jenkins, Whitman, Mass. Frank C. Hayward, Whitman, Mass.
Charles D. Nash, Whitman, Mass. George E. Hersey, Whitman, Mass. H.
H. Jenkins, Whitman, Mass.

GEORGE O. JENKINS,
FRANK C. HAYWARD,
CHARLES D. NASH,
GEORGE E. HERSEY,

Directors of the Whitman Street Railway Company.

FRANK C. HAYWARD,
Treasurer.

JAMES D. WILKES,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. BOSTON, Nov. 28, 1891. Then personally appeared George O. Jenkins, Frank C. Hayward, Charles D. Nash, George E. Hersey and James D. Wilkes, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

Before me,

SIMON G. CROSWELL,
Justice of the Peace.

REPORT

OF THE

WHITINSVILLE STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[In process of construction.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$20,000 00	
Capital stock authorized by votes of company, . . .	20,000 00	
Capital stock paid (par value of shares, \$100), . . .	. . .	\$20,000 00
Number of stockholders, . . . . .	. . . 5	
DEBT.		
Unfunded debt, as follows:		
The Whitin Machine Works,	\$4,002 91	
NET DEBT,		\$4,002 91
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,	\$12,456 36	
Track, including timber, rails, etc., and laying, . . .	9,980 21	
Engineering, agencies, salaries and other ex- penses during construction,	1,566 34	
TOTAL COST OF CONSTRUCTION,		\$24,002 91
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .		\$24,002 91
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .		\$24,002 91
General Balance Sheet Sept. 30, 1891.		
ASSETS.		
Construction,		\$24,002 91
TOTAL ASSETS,		\$24,002 91
LIABILITIES.		
Capital stock,		\$20,000 00
Unfunded debt,		4,002 91
TOTAL LIABILITIES,		\$24,002 91

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	1.56 miles.
Aggregate length of switches, sidings, etc., . . . . .	.09 mile.
Total length of track, measured as a single track,	1.65 miles.
Total length of track paved, . . . . .	.85 mile.

PROPER ADDRESS OF THE COMPANY.

WHITINSVILLE STREET RAILWAY COMPANY,
WHITINSVILLE, MASS.

NAME AND RESIDENCE OF OFFICERS.

C. W. Lasell, *President*, Whitinsville, Mass. J. M. Lasell, *Treasurer* and *Clerk of Corporation*, Whitinsville, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

C. W. Lasell, Whitinsville, Mass. J. M. Lasell, Whitinsville, Mass. G. M. Whitin, Whitinsville, Mass. C. A. Taft, Whitinsville, Mass. W. L. Taft, Whitinsville, Mass.

J. M. LASELL,
C. W. LASELL,
C. A. TAFT,
W. L. TAFT,
G. M. WHITIN,

Directors of the Whitinsville Street Railway Company.

J. M. LASELL,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER COUNTY, WHITINSVILLE, Nov. 3, 1891. Then personally appeared J. M. Lasell, C. W. Lasell, C. A. Taft, W. L. Taft and G. M. Whitin, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

ROB'T K. BROWN,
Notary Public.

REPORT

OF THE

WINNISIMMET RAILROAD COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

[This road is leased to and operated by the Lynn & Boston Railroad Company.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$75,000 00	
Capital stock authorized by votes of company,	50,000 00	
Capital stock paid (par value of shares, \$50),		\$50,000 00
Number of stockholders,	47	
DEBT.		
Unfunded debt, as follows,		\$139 50
Unpaid dividends,	\$139 50	
TOTAL GROSS DEBT,		\$139 50
Amount of cash assets, viz.,		262 85
Cash,	\$262 85	
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION,		\$50,000 00
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$50,000 00
Cash assets,		262 85
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$50,262 85
REVENUE FOR THE YEAR.		
Received from other railways as tolls or rent,		\$3,000 00
Lynn & Boston Railroad Company,	\$3,000 00	
TOTAL INCOME FROM ALL SOURCES,		\$3,000 00
NET INCOME, DIVIDENDS, ETC.		
TOTAL NET INCOME ABOVE OPERATING EXPENSES,		\$3,000 00
Dividends declared (6 per cent. for the year),		3,000 00
Surplus at commencement of year,		123 35
TOTAL SURPLUS SEPT. 30, 1891,		\$123 35
General Balance Sheet Sept. 30, 1891.		
ASSETS.		
Construction,		\$50,000 00
Cash and cash assets,		262 85
TOTAL ASSETS,		\$50,262 85

LIABILITIES.	
Capital stock,	\$50,000 00
Unfunded debt,	139 50
Surplus,	123 35
TOTAL LIABILITIES,	\$50,262 85
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To dividends,	\$3,000 00
balance carried forward Sept. 30, 1891,	123 35
	\$3,123 35
Cr.	
By balance Sept. 30, 1890,	\$123 35
total income,	3,000 00
	\$3,123 35
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	1.8836 miles.
Aggregate length of switches, sidings, etc., . . . . .	.1317 mile.
Total length of track, measured as single track,	2.0153 miles.
Total length of track paved: all paved.	
Weight of rail per yard, and description of rail: 48 pounds, street rail.	

PROPER ADDRESS OF THE COMPANY.

WINNISIMMET RAILROAD COMPANY,

13 TREMONT ROW, ROOM 3, BOSTON, MASS.

NAME AND RESIDENCE OF OFFICERS.

Thomas P. Proctor, *President*, Boston, Mass. E. Francis Oliver, *Treasurer and Clerk of Corporation*, Boston, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.*

Thomas P. Proctor, Boston, Mass. David H. Coolidge, Boston, Mass.
 * Edward Russell, Brookline, Mass. Edward R. Cogswell, Cambridge, Mass.
 E. Francis Oliver, Boston, Mass.

THOS. P. PROCTOR,
 DAVID H. COOLIDGE,
 E. FRANCIS OLIVER,
Directors of the Winnisimmet Railroad Company.
 E. FRANCIS OLIVER,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, ss. Nov. 6, 1891. Then personally appeared the above-named Thomas P. Proctor, David H. Coolidge and E. Francis Oliver, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

Before me,

BENTLEY W. WARREN,
Justice of the Peace.

REPORT

OF THE

WORONOCO STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$25,000 00	
Capital stock authorized by votes of company,	25,000 00	
Capital stock paid (par value of shares, \$100),		\$24,500 00
Number of stockholders,	28	
DEBT.		
Unfunded debt, as follows:		
Notes payable,		\$5,000 00
TOTAL GROSS DEBT,		\$5,000 00
Amount of cash assets, viz.,		1,528 59
Cash,	\$1,338 59	
Supplies,	190 00	
NET DEBT,		\$3,471 41
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving,		\$4,625 68
Track, including timber, rails, etc., and laying,		10,251 84
Engineering, agencies, salaries and other expenses during construction,		1,290 48
TOTAL COST OF CONSTRUCTION,		\$16,168 00
EQUIPMENT.		
Horses,		\$3,750 00
Cars,		2,299 35
Other articles of equipment,		142 90
TOTAL COST OF EQUIPMENT,		\$6,192 25
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$250 00
Buildings owned by company needed in operating road,		6,161 23
TOTAL COST OF LAND AND BUILDINGS,		\$6,411 23
TOTAL AMOUNT OF PERMANENT INVESTMENTS,		\$28,771 48
Cash assets,		1,528 59
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$30,300 07

PAIDMENT ACCOUNTS CHARGES AND CREDITS DURING THE YEAR.

Expenses of transit:	\$16,168 00
For fares	8,750 00
For rent	3,000 00
For equipment	141 00
Land and buildings	6,277 00
Total amount of Payments	\$28,376 00

REVENUES FOR THE YEAR.

Received from passengers on railways operated by this company	\$5,614 00
Total Revenue from Passengers	\$5,614 00

EXPENSES OF OPERATING FOR THE YEAR.

Expenses of fuel, oil and other	\$5 00
Repairs of cars and other vehicles, harness and horse-shoeing	144 77
Wages and salaries of all other persons employed in operating the road	1,950 43
Provisions	700 00
Travel, Sundry and local	7 00
Insurance	80 00
Total Expenses of Operating	\$2,877 20

Net Income from Operating

Total Net Income from Operating Business	\$2,736 80
Balance from the year of surplus	500 00
Total Surplus Sept. 30, 1891	\$3,236 80

INVENTORY OF EQUIPMENT SEPT. 30, 1891.

Box cars	5
Coal cars	5
Horses	20
Refrigerator, parts of	2

General Balance Sheet Sept. 30, 1891.

ASSETS	
Cash on hand	\$16,168 00
Accounts receivable	1,100 00
Land and buildings	6,277 00
Other assets	1,500 00
Total Assets	\$25,045 00

LIABILITIES	
Capital stock	\$25,000 00
Surplus	500 00
Total Liabilities	\$25,500 00

Copy of Profit and Loss Account for the Year ending
Sept. 30, 1891.

Dr.

To expenses, \$2,144.49
Balance carried forward Sept. 30, 1891. 1,000.00

\$3,144.49

Cr.

By total income \$3,144.49

DISPOSITION OF RAILWAY

Length of railway owned by company, measured as a single
track, exclusive of sidings 1.37 miles.
Aggregate length of switches, turnouts, etc. 1.50
Total length of track, measured as single track 2.87
Total length of track paved 1.50
Weights of rail purchased and description of rail, steel, T and
Total length of railway, measured as single track, including
sidings and operated by this company 1.50

MINES RUBY ETC.

Total number of mines run during the year, above tracks 11,875
Total number of passengers carried in the cars 1,200
Total number of teams used for the year 1,200
Number of persons regularly employed by company 5
Rates of fare 5 cents.

PROPER ADDRESS OF THE COMPANY
WINSTON STREET RAILWAY COMPANY
Westfield, Mass.

NAME AND RESIDENCE OF DIRECTORS

Chas. N. Yeomans, President, 100 State Street, Boston, Mass.
S. B. Campbell, Clerk, 100 State Street, Boston, Mass.

NAME AND RESIDENCE OF TRUSTEES

Amos F. Eno, New York, City; Chas. N. Yeomans, Westfield, Mass.
Oren S. Parks, Westfield, Mass.; Harry S. Taylor, Westfield, Mass.; Nathl.
B. Crane, Westfield, Mass.; Jas. A. Shepard, Westfield, Mass.; Theo. F.
Van Dusen, Westfield, Mass.

CHAS. N. YEOMANS
OREN S. PARKS
THEODORE F. VAN DUSEN
N. B. CRANE
H. S. TAYLOR
JAS. A. SHEPARD
AMOS F. ENO
CHAS. N. YEOMANS
JOHN FINNELL

Manager, Boston

100 State Street, Boston

Witness my hand

COMMONWEALTH OF MASSACHUSETTS.

HAMPDEN, SS. WESTFIELD, November, 1891. Then personally appeared Charles N. Yeamans, John Finnell, Oren B. Parks, Frederick F. Van Deusen, R. B. Crane, H. G. Taylor and James A. Shepard, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

ALFRED F. LILLEY,
Justice of the Peace.

REPORT

OF THE

WORCESTER CONSOLIDATED STREET RAILWAY COMPANY,

FOR THE YEAR ENDING SEPT. 30, 1891.

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter,	\$350,000 00	
Capital stock authorized by votes of company,	350,000 00	
Capital stock paid (par value of shares, \$100),		\$350,000 00
Number of stockholders,	44	
DEBT.		
Funded debt, as follows,		\$150,000 00
Bonds due 1907, rate of interest 5 per cent.,	\$150,000 00	
Unfunded debt, as follows,		253,002 49
Notes payable,	\$225,000 00	
Accounts,	28,002 49	
TOTAL GROSS DEBT,		\$403,002 49
Amount of cash assets, viz.,		31,827 93
Cash,	\$23,467 62	
Supplies,	5,000 00	
Debit balances,	3,360 31	
NET DEBT,		\$371,174 56
PERMANENT INVESTMENTS.		
RAILWAY.		
Grading and paving, and track, including timber, rails, etc., and laying,		\$413,184 00
Engineering, agencies, salaries and other expenses during construction,		5,011 38
TOTAL COST OF CONSTRUCTION,		\$418,195 38
EQUIPMENT.		
Horses,		\$64,431 00
Cars,		69,718 44
Other articles of equipment,		12,145 67
TOTAL COST OF EQUIPMENT,		\$146,295 11
LAND AND BUILDINGS.		
Land owned by company needed in operating road,		\$92,803 11
Buildings owned by company needed in operating road,		87,190 00
TOTAL COST OF LAND AND BUILDINGS,		\$179,993 11

TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .	\$744,483 60
Cash assets,	31,827 93
TOTAL PROPERTY AND ASSETS OF COMPANY, . . .	\$776,311 53
PROPERTY ACCOUNTS: CHARGES AND CREDITS DURING THE YEAR.	
Extension of tracks (number of feet, 10,000), . . .	\$76,615 77
New horses (number, 51),	7,185 00
New cars (number, 15),	15,964 00
Other equipment,	2,145 67
Land and buildings,	4,500 00
TOTAL ADDITION TO PROPERTY,	\$106,410 44
REVENUE FOR THE YEAR.	
Received from passengers on railways operated by this company,	\$271,060 95
Received from sales of manure,	1,473 47
Income from other sources,	1,401 94
Advertising in cars, \$1,000 00	
Rent of tenements, 401 94	
TOTAL INCOME FROM ALL SOURCES,	\$273,936 36
EXPENSES OF OPERATING FOR THE YEAR.	
Repairs of road-bed and track,	\$5,229 56
Repairs of cars and other vehicles, harness and horse-shoeing,	20,381 20
Repairs of buildings,	2,938 45
Renewal of horses,	7,288 98
Wages and salaries of president, treasurer, superintendent and their clerks,	12,975 99
Wages and salaries of all other persons employed in operating the road,	94,184 14
Provender,	51,175 38
Taxes, State and local,	7,768 61
Power for electric cars,	504 00
Insurance,	2,275 24
Damages for injuries to persons and property,	215 50
Office expenses, and all other expenses not included above,	18,202 30
TOTAL EXPENSES OF OPERATING,	\$223,139 35
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$50,797 01
Interest accrued during the year,	17,197 00
Dividends declared (8 per cent. for the year),	28,000 00
Balance for the year, or surplus,	5,600 01
Surplus at commencement of year,	13,209 03
TOTAL SURPLUS SEPT. 30, 1891,	\$18,809 04
INVENTORY OF EQUIPMENT SEPT. 30, 1891.	
Box cars,	45
Open cars,	46
Horses,	457
Harnesses (pairs of),	86
Sleighs,	10
Other articles of equipment:	
Four snow-ploughs, 2 wagons, 3 buggies, 1 phaeton carriage, 3 road machines, 2 sulkies, one cart, 1 tip cart, 3 scrapers, 1 water meter, 1 elevator, 1 boiler "heater," 2 horse-powers, 4 hay cutters.	
Number of box cars fitted with electric motors,	2
Number of open cars fitted with electric motors,	2

General Balance Sheet Sept. 30, 1891.

ASSETS.

Construction,	\$418,195 38
Equipment,	146,295 11
Land and buildings,	179,993 11
Cash and cash assets,	31,827 93

TOTAL ASSETS,	\$776,311 53
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LIABILITIES.

Capital stock,	\$350,000 00
Funded debt,	150,000 00
Unfunded debt,	257,502 49
Surplus,	18,809 04

TOTAL LIABILITIES,	\$776,311 53
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Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.

Dr.

To expenses,	\$223,139 35
interest,	17,197 00
dividends,	28,000 00
balance carried forward Sept. 30, 1891,	18,809 04

\$287,145 39

Cr.

By balance Sept. 30, 1890,	\$13,209 03
total income,	273,936 36

\$287,145 39

DESCRIPTION OF RAILWAY.

Length of railway owned by company, measured as a single track, exclusive of sidings,	21.110 miles.
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Aggregate length of switches, sidings, etc.,	1.818 "
--	---------

Total length of track, measured as single track,	22.928 "
--	----------

Weight of rail per yard and description of rail: 35 and 40 pounds; most all steel.	
--	--

Description of the several lines or routes operated by the company:	
---	--

Main line from Adams Square to Webster Square; Lincoln Square to Stearns Square; Lincoln Square to Union Station; Lincoln Square to Quinsigamond Village; Lincoln Square to Grafton Street; Union Station to New Worcester, via Chandler Street, Park Avenue and Mill Street. Polytechnic Institute to Chadwick Square; New Worcester to Union Station; Washington Square to Lake Quinsigamond.

Total length of railway, measured as single track, not including sidings, etc., operated by this company,	21.110 miles.
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MILES RUN, ETC.

Total number of miles run during the year,	908,639
Total number of passengers carried in the cars,	6,071,948
Total number of round trips for the year,	170,237
Number of persons regularly employed by company,	187
Rates of fare,	5 cents.

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	1	1	3	-	5
Employees,	-	-	-	-	-	-
Others,	-	-	-	-	-	-

STATEMENT OF EACH ACCIDENT.

Boy running across street behind car fell under car coming and was killed.
 Man fell off car and injured his knee.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Two.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Electricity only.

Name of system, if overhead wires are used, and whether single or double trolley system is used. Single trolley; Westinghouse.

Number of miles of track for electric railway under construction Sept. 30, 1891. One.

Name of system, or, if storage batteries are to be used, the name of the storage battery. Westinghouse.

Average speed of the electric cars operated by your company, where not impeded by horse cars. Seven and one-half miles per hour.

PROPER ADDRESS OF THE COMPANY.

WORCESTER CONSOLIDATED STREET RAILWAY COMPANY,
 WORCESTER, MASS.

NAME AND RESIDENCE OF OFFICERS.

Chas. B. Pratt, *President*, Worcester, Mass. H. S. Seeley, *Treasurer and Clerk of Corporation*, Worcester, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Chas. B. Pratt, Worcester, Mass. N. S. Liscomb, Worcester, Mass.
 A. G. Bullock, Worcester, Mass. H. S. Seeley, Worcester, Mass. G.
 McAleer, Worcester, Mass. G. H. Seeley, New York, N. Y. N. Seeley,
 New York, N. Y.

CHAS. B. PRATT,
 H. S. SEELEY,
 GEORGE McALEER,

Directors of the Worcester Consolidated Street Railway Company.

H. S. SEELEY,
Treasurer.

I. B. CHAPIN,
Superintendent.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER, ss. Nov. 4, 1891. Then personally appeared Chas. B. Pratt, H. S. Seeley, George McAleer and I. B. Chapin, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

R. JAS. TATMAN,
Justice of the Peace.

REPORT

OF THE

WORCESTER, LEICESTER AND SPENCER STREET RAIL- WAY COMPANY,

FROM AUG. 18 TO SEPT. 30, 1891.

[In process of construction. Operated by electricity.]

CAPITAL STOCK AND DEBT.		
CAPITAL STOCK.		
Capital stock authorized by charter, . . .	\$250,000 00	
Capital stock authorized by votes of company, . . .	250,000 00	
Capital stock paid (par value of shares, \$100), . . .		\$237,100 00
Number of stockholders,	83	
PERMANENT INVESTMENTS.		
RAILWAY.		
TOTAL COST OF CONSTRUCTION,		\$121,936 66
EQUIPMENT.		
TOTAL COST OF EQUIPMENT,		\$20,211 78
LAND AND BUILDINGS.		
TOTAL COST OF LAND AND BUILDINGS,		\$39,005 96
TOTAL AMOUNT OF PERMANENT INVESTMENTS, . . .		\$181,154 40
Cash assets,		55,945 60
TOTAL PROPERTY AND ASSETS OF COMPANY,		\$237,100 00
REVENUE FOR THE YEAR FROM AUGUST 18.		
Received from passengers on railways operated by this com- pany,		\$11,730 20
Advertising in cars,		41 66
TOTAL INCOME FROM ALL SOURCES,		\$11,771 86
EXPENSES OF OPERATING FOR THE YEAR.		
Repairs of cars and other vehicles, harness and horse-shoeing, Wages and salaries of president, treasurer, superintendent and their clerks,		\$204 37
Wages and salaries of all other persons employed in operat- ing the road,		120 00
		2,347 21

Fuel,	\$400 00
Insurance,	937 50
TOTAL EXPENSES OF OPERATING,	\$4,009 08
NET INCOME, DIVIDENDS, ETC.	
TOTAL NET INCOME ABOVE OPERATING EXPENSES,	\$7,762 78
Balance for the year, or surplus,	7,762 78
TOTAL SURPLUS, SEPT. 30, 1891.	\$7,762 78
INVENTORY OF EQUIPMENT, SEPT. 30, 1891.	
Box cars,	6
General Balance Sheet Sept. 30, 1891.	
ASSETS.	
Construction,	\$121,936 66
Equipment,	20,211 78
Land and buildings,	39,005 96
Cash and cash assets,	55,945 60
TOTAL ASSETS,	\$237,100 00
LIABILITIES.	
Capital stock,	\$237,100 00
TOTAL LIABILITIES,	\$237,100 00
Copy of Profit and Loss Account for the Year ending Sept. 30, 1891.	
Dr.	
To expenses,	\$4,009 08
balance carried forward Sept. 30, 1891,	7,762 78
	\$11,771 86
Cr.	
By total income,	\$11,771 86
	\$11,771 86
DESCRIPTION OF RAILWAY.	
Length of railway owned by company, measured as a single track, exclusive of sidings,	13 miles.
Total length of track, measured as a single track,	13 "
Total length of railway, measured as single track, not including sidings, etc., operated by this company,	13 "
MILES RUN, ETC.	
Total number of miles run during the year,	28,014
Total number of passengers carried in the cars,	135,413
Total number of round trips for the year,	1,482
Tumber of persons regularly employed by company,	45
Rates of fare: 5 cents to city line; 10 cents to Leicester; 20 cents to Spencer.	

LIST OF ACCIDENTS.

	FROM CAUSES BEYOND THEIR OWN CONTROL.		FROM THEIR OWN MISCONDUCT OR CARELESSNESS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers,	-	-	-	3	-	3
Employees,	-	-	-	-	-	-
Others,	-	-	-	2	-	2

Man slipped on platform.

Man stepped from foot-board of open car.

Man jumped off while car was in motion; when he struck the ground he fell and rolled under the car.

Boy ran alongside the car; fell down, went under the car.

Team drove in front of car from a side street; car struck it; threw out lady and gentleman.

How many miles of track, taken as single track, did this company operate by electricity on the thirtieth day of September, 1891? Thirteen miles.

Also state whether upon these miles of track the cars were operated solely by electricity, or whether the rails were partly used by the electric cars and partly by the horse-cars. Electricity.

Name of system if overhead wires are used, and whether single or double trolley system is used. Thomson-Houston system; single trolley; overhead.

Average speed of the electric cars operated by your company, where not impeded by horse-cars. From six to eight miles.

PROPER ADDRESS OF THE COMPANY.

WORCESTER, LEICESTER & SPENCER STREET RAILWAY
COMPANY,

425 MAIN STREET, WORCESTER, MASS.

NAME AND RESIDENCE OF OFFICERS.

Sam'l Winslow, *President*, Worcester, Mass. Geo. A. Murch, *Superintendent*, Leicester, Mass. Thos. T. Robinson, *Treasurer and Clerk of Corporation*, Dedham, Mass.

NAME AND RESIDENCE OF DIRECTORS LAST ELECTED.

Sam'l Winslow, Worcester, Mass. Thos. M. Rogers, Worcester, Mass.
Edwin L. Watson, Leicester, Mass. W. F. Whittemore, Leicester, Mass.

Isaac L. Prouty, Spencer, Mass. Thos. T. Robinson, Dedham, Mass. W. B. Ferguson, Malden, Mass.

SAMUEL WINSLOW,
THOS. T. ROBINSON,
W. B. FERGUSON,
ISAAC L. PROUTY,
E. L. WATSON,
W. F. WHITTEMORE,

Directors of the Worcester, Leicester and Spencer Street Railway Company.

THOS. T. ROBINSON,
Treasurer.

COMMONWEALTH OF MASSACHUSETTS.

WORCESTER, ss. Nov. 12, 1891. Then personally appeared Samuel Winslow, Thos. T. Robinson, W. B. Ferguson, Isaac L. Prouty, Thos. M. Rogers, E. L. Watson and W. F. Whittemore, and severally made oath to the truth of the foregoing statement by them subscribed, according to their best knowledge and belief.

H. W. AIKEN,
Justice of the Peace.

LEASES.

LEASES.

LEASE FOR NINETY-NINE YEARS

OF THE

PROVIDENCE AND SPRINGFIELD RAILROAD

TO THE

NEW YORK AND NEW ENGLAND RAILROAD COMPANY.

THIS INDENTURE made this first day of October A.D. 1890, between the Providence and Springfield Railroad Company hereinafter called the lessor, party of the first part, and the New York and New England Railroad Company, hereinafter called the lessee, party of the second part, each being a corporation duly incorporated, and owning and operating railroad lines in the State of Rhode Island.

WITNESSETH: That the said parties hereto, in consideration of the premises and of the several covenants and agreements hereinafter contained to be kept and performed for the benefit of each respectively, and in order the better to constitute and maintain a continuous line of railroad from Providence in the State of Rhode Island by joining under one management the connecting lines of said parties respectively do hereby mutually covenant and agree to and with each other as follows: —

First. The lessor hereby lets and demises unto the lessee, its successors and assigns the railroad of the lessor, beginning in Providence and now built through Olneyville to Pascoag, in said State, as said railroad is or may hereafter be located and constructed; and also all lands, tenements and hereditaments, lands under water, riparian and location rights thereto appertaining, water rights, rights of way and easement now held or that, may be hereafter acquired by said lessor for the purposes of said railroad, or any extensions or branches thereof, and for the purposes of depots, stations or terminals in connection therewith; and also all leaseholds, leases, terms and parts of terms, rights under leases and under contracts, covenants, declarations of trust, and agreements, and all rights of trackage and terminal rights, privileges and franchises and all licenses, permits or privileges of transit granted by any governmental or municipal authority, and all other rights, general and special, now held or that may be hereafter acquired by said lessor, for the purposes of said railroads and terminals, or any of them; and also all railways, ways, tracks, sidings, turnouts, bridges, viaducts, culverts and fences, wharves, docks and piers, depots, station houses, freight houses, warehouses, round houses, car houses, storehouses, turntables, water tanks, machine shops, and repair shops and other buildings, structures, erections, fixtures and improvements of every kind and all locomotives, engines, cars and other rolling stock and railway equipment, and all papers, documents, maps, surveys, deeds and conveyances, showing the condition of the lessors' title to the real estate hereby demised; and all other property, real or personal, now held or that may be hereafter acquired by said lessor, for or in connection with the construction, maintenance, operation, reparation or replacement of said railroad or terminals, or other properties, or any of them, or as necessary or convenient for the uses or privileges thereof; and also all rights, powers, privileges and franchises connected with, or relating to said railroad, terminals, leaseholds and properties or any of them, including the right of the lessor to operate said railroad and terminals, whether the same be now held or shall hereafter be acquired by the said lessor.

TO HAVE AND TO HOLD the said demised railroad, property, premises, equipments and appliances, leaseholds, rights, privileges and franchises, unto the lessee, its successors and assigns, for the term of ninety-nine years beginning on the first day of October A.D. 1890, inclusive of said day.

PROVIDED ALWAYS, and it is hereby expressly understood and agreed that nothing herein contained shall be deemed to affect in any manner the rights of corporate existence of the lessor, or any powers and franchises, the exercise of which may from time to time be necessary to maintain such existence, or to perform its covenants herein, or to protect the interests of its stockholders and creditors according to the true intent and meaning of these presents :

AND PROVIDED FURTHER, that if it so be that the right to or to the use or enjoyment of any of the property, matters or franchises hereinbefore referred to, which the lessee now has or enjoys would not pass to the lessee, but would be impaired or lost to the lessor by reason of this lease, then the same are excepted therefrom and are not included therein ; but the lessor covenants to do and perform at the expense of the lessee any act or thing in relation thereto which the lessee may request, to enable it to have, use and enjoy the same, as near as may be, to the same extent as the balance of the property hereby demised.

Second. In consideration of the premises, the lessee hereby covenants, promises and agrees for itself, its successors and assigns, to pay unto the lessor or otherwise as hereinafter provided, as rental for the rights, franchises and property hereby demised, in each year of said term, the sums following, to wit :—

1. Sixty-six thousand and forty seven $\frac{00}{100}$ (\$66,047.00) dollars to be paid in four equal quarterly instalments of sixteen thousand five hundred and eleven $\frac{75}{100}$ (\$16,511.75) dollars each, on the first days of January, April, July and October, in each year of said term.

2. And the lessee further covenants with the lessor to pay during each year of said term, all taxes, rates, charges and assessments, ordinary and extraordinary, which may come due or be lawfully imposed or assessed in any way upon the lessor, its capital stock, indebtedness, franchises and revenues, the premises hereby let, or said rental or any part of the same ; said payments to be made to the authority or treasurer entitled by law to receive the same, whether such law be that of the United States, the State of Rhode Island, or any municipal corporation of or in said State, so that the said lessor shall be saved harmless, during the said term of this lease, from any such tax, assessment or charge, under laws or proceedings made or authorized by the United States or the State of Rhode Island ; and if any taxes or assessments shall be imposed or levied against the individual holders of the stock or bonds or other obligations of the lessor, in lieu of any taxes or assessments now imposed upon the lessor itself, the railroad and premises, the same shall be paid as soon as due, by the lessee, to the authority or officer entitled to receive the same, and individual holders saved at all times harmless therefrom, and indemnified against any demand for or payment of the same.

3. The lessee further covenants with the lessor, that, upon receiving possession of the property hereby leased, and upon the assignment and transfer to it of all the cash in hand, supplies, tools, furniture, materials, choses in action and all other personal property of the lessor, which assignment and transfer the lessor hereby covenants to make on the first day of said term, it will assume and pay all the floating indebtedness of the lessor ; *provided, however*, that the lessor hereby covenants that there is no floating indebtedness.

4. And the lessee further covenants with the lessor, that should the lessor, with the written consent of the lessee, issue any new bonds during said term, either in substitution for or in addition to these now outstanding, or any additional shares of capital stock, to the shares now outstanding or both, it will pay such sum, if any, in addition to the sixty-six thousand and forty-seven dollars (\$66,047) above agreed, as shall equal six per cent. on the par value of any and all such additional stock, and also a per cent. on the par value of any and all such new bonds equal to the per cent. of the interest stipulated for in such bonds ; said additional sums to be paid on four quarterly instalments, at the same time with the quarterly payments hereinbefore agreed upon : *provided, however*, that if on payment of the \$500,000 of seven per cent. bonds of the lessor now outstanding,

new bonds of the lessor shall be issued, bearing a total annual interest charge of less than \$35,000, then such difference between said new interest charge and the present interest charge of \$35,000 shall be deducted by the lessee from the annual rental, thereafter payable, and retained for its own use.

And the lessor hereby expressly covenants with the lessee that the amount of the capital stock of the lessor issued and outstanding does not exceed five thousand one hundred and seventy-four and one-half (5,174½) shares of the aggregate par value of \$517,450 dollars, and that no more shares shall hereafter be issued without the written consent of the Board of Directors of the lessee; and that the amount of its funded debt now outstanding is \$500,000, due on its bonds payable on the first day of July, 1892, bearing seven per cent. interest; and that no further bonds shall be issued by it except to replace and in substitution for said bonds amounting to \$500,000 unless with the written consent of the Board of Directors of said lessee; and that no such bonds or other obligations shall be issued in lieu of or for the purpose of paying, discharging or retiring the bonds, or other obligations of the lessor, in excess of the amount of the bonds or other obligations paid, discharged or retired, either in respect to the principal sum or the interest charge thereof, unless with the written consent of the Board of Directors of the lessee.

The lessor covenants, that, upon demand of the lessee at any time during the continuance of this lease, and written notice specifying any of the bonds of the lessor then outstanding, for the payment or retirement of which the lessee desires to provide, which notice shall be given at least ninety days prior to the maturity of such bonds, the lessor will forthwith make, execute and deliver to the lessee its new bonds for an equal amount of principal secured by mortgage upon all or part of the demised property, if and as the lessee may desire, to be exchanged at par for any of the bonds of the lessor then outstanding, specified by the lessee as aforesaid, and the bonds so issued shall bear such rate of interest and be for such time, and they and any mortgage securing the same shall be in such form and contain such terms, provisions, covenants and conditions as the lessee shall determine; provided that in case said new bonds shall be so drawn as to mature at a date later than two years prior to the expiration of said term they shall be in such form and contain such terms, provisions, covenants and conditions as shall be acceptable to the lessor.

If the lessee so elect, said new bonds may be sold by it to a sufficient amount to pay said bonds so specified as aforesaid, with necessary expenses, the proceeds to be applied to the payment of the principal of the bonds specified as aforesaid, and said expenses; in which event the said bonds shall be sold to the highest responsible bidder or bidders (but at a price not less than par), after such reasonable advertising for proposals as the lessor may request, which proposals shall be open to the lessor's inspection before acceptance; and the lessee covenants that the lessor shall be at no expense in the issue or sale of said new bonds.

All such bonds executed and delivered by the lessor to the lessee, which are not required for the exchange or sale above provided for, shall be, if desired by the lessor, cancelled and returned to the lessor, and the balance of the proceeds of such sale, if any, remaining after the application of such proceeds, as above specified, shall be held by the lessee to be applied to any expense theretofore incurred by it in retiring any of said bonds.

The lessor covenants that if, at the time when any of its bonds shall mature it shall have failed for any reason whatever, to keep its aforesaid agreements in regard to new bonds to be used to retire or to provide for the payment of said maturing bonds in accordance with the foregoing covenant, then it will pay the principal of said maturing bonds according to the tenor thereof.

In case the lessee shall not exercise the rights herein given it to retire the bonds of the lessor by means of new bonds of the lessor the lessor may provide for the payment of said maturing bonds by issuing such new bonds as may seem to it desirable, the interest upon which shall be paid by the lessee as part of said rent as aforesaid: *provided*, that the amount of bonds so issued shall not exceed the amount of the bonds so maturing, either in respect to the principal sum thereof, or the interest charge thereon.

The lessor hereby covenants and agrees to and with the lessee that it will not during the continuance of this lease extend the time of payment of any of its bonds, without the written consent of the lessee.

And the lessor further covenants that all proceeds it may realize from time to time from any leases or sales of real estate outside of its location, and not held for railroad uses, and not included in this lease, whether its interest in such estate be legal or equitable, in possession, remainder or reversion, absolute or contingent, shall be applied to the payment of its bonds or other indebtedness outstanding from time to time, or to their purchase, or for a sinking fund for their future purchase or payment.

The lessee further covenants to keep and maintain the railroad, premises, equipments and other property hereby demised, and the appurtenances thereto belonging, in as good order, repair and condition as when received at the beginning of said term, replacing and renewing whatever becomes defective and worn out from time to time, and so to use and care for all the property hereby leased that the right of the lessor to the ultimate use thereof, as at present, shall not be impaired by reason of any breach of the terms or conditions upon which it is now holden; and the lessee covenants that all new property, real or personal, acquired by it for the uses of the demised railroad, or any branch or extension thereof in said State of Rhode Island, shall thereupon become and remain part of the demised premises, as fully as if now owned by the lessor.

Third. The lessee covenants and agrees that it will, during the continuance of this lease, do every act and thing that may by law be obligatory upon it, or upon the lessor, in respect to the operation, maintenance and use of the said railroad, premises and property hereby demised, and every part thereof, including the keeping and rendition of all accounts required by law; but the said lessee, its successors and assigns, may at any time during the continuance of this lease, alter the location, line and gauge of the leased railroad and in so doing may discontinue any part of the present location or tracks of the said railroad, and of the machine shops or depots not required for the use of the line, and may also change the grade or grades of said road, and alter the location of any of the tracks, water stations, buildings or erections appurtenant to or connected therewith; and may exchange lands or buildings hereby demised for other lands or buildings more convenient or necessary for its use, and of equal value for the uses and purposes of said railroad. All premises received in exchange are to be conveyed to the lessor, and held by the parties hereto as if the same were now part of the premises demised.

Fourth. The lessee covenants with the lessor to make the several rental and other payments hereinbefore stipulated, as the same become due and payable in each year of said lease: *provided, nevertheless,* that if any of said payments shall not be made within fifteen days from the time when the same becomes payable, or if default be made for thirty days in the performance of any other of the covenants and agreements of the lessee in this indenture contained, and shall be thereafter continued for ten days after written notice of such default has been given to it by the lessor, then this lease shall expire and terminate at the option of the lessor, which may thereupon re-enter upon the demised premises or that which then represents them, and the same have and possess as of its former estate; and without such re-entry may recover possession thereof either by process of ejectment or by any statutory proceeding for recovery of possession on the expiration of a term; it being understood that no demand for the rent, or any part thereof, and no re-entry for condition broken as at common law shall be necessary to enable the lessor to recover such possession, but that all right to any such demand or re-entry is hereby expressly waived by the lessee; saving to the lessor any right to damages for breach of any of the provisions of this indenture, and the further right to recover the proportional parts of the several rental charges aforesaid which had accrued at the date of its recovery of possession, if this lease be terminated by the exercise of the option above provided for.

Fifth. The lessee covenants that at the expiration or other determination of the term for which the railroad is hereby demised, it will surrender said demised railroad with a perfect track and all its rolling stock, equipments, depots, stations, shops, grounds, buildings and structures, in as convenient and good condition for the uses and purposes of the lessor as when it received them, together with all additions and renewals whether

of real or personal estate, made or acquired by the lessee during said term, for the convenient exercise of the demised franchises or the convenient operation of the demised premises.

Sixth. The lessor covenants and agrees that the lessee shall, upon payment in the manner herein provided of the annual rent herein reserved and keeping and performing the covenants and agreements herein agreed by it to be kept and performed on its part, have the uninterrupted possession, use, control and management of said railroad and the real estate, premises and property herein demised, with the right to demand and receive for its own use and benefit all tolls and charges, fares and freights, which may or can be legally demanded and received for the transportation of persons and property upon and over the same, or any part thereof, and all the income and revenue of the aforesaid estate and property of the lessor and all other, its rights, privileges, franchises and benefits, in its quiet and peaceable possession and enjoyment without detriment, hindrance, interruption or molestation from said lessor or its successors and assigns, for and during the term of this lease.

And the lessee covenants with the lessor that it will save the lessor harmless from all suits, costs, damages and expenses by reason of any act or omission of the lessee in the use of said demised premises, or otherwise, under this lease, and it will at its own expense defend all suits brought against the lessor on account of any such act or omission, of the lessee, and that it will keep and perform all and singular the contracts which are in force and binding on the lessor at the date of the approval hereof (except the lessor's bonds), including all stipulations in deeds or leases of real estate to the lessor; and will also at its own expense defend all suits now pending or hereafter brought against the lessor or any claims disputed by it which have been stated in writing to the lessee before the approval of this lease, and will pay and perform the judgments thereon rendered.

Seventh. The lessor covenants that it will, during the continuance of this lease, maintain its existence and organization as a body corporate, in due form of law, and that it will, from time to time, as a body corporate, at all times when thereto required by said lessee, do and perform all such acts, matters and things consistent with the rights of said lessor under this lease, as shall be necessary in the opinion and judgment of the lessee, or its officials or counsel, to the due preservation and protection of all estates, property, rights, franchises and interest herein demised to the lessee, and to carry into full effect the true intent and meaning of this lease, and in default thereof that the same may be done by the said lessee, its successors and assigns or its lawful agents in the name and as the act of the said lessor.

And the lessee covenants to furnish to the lessor a correct list of the lessor's stockholders for use at the annual meeting of the lessor, at least ten days prior to such annual meeting and to pay the expenses of printing and mailing notices of, and proxies for use at any future meeting of the lessor, and to provide a suitable place therefor.

And the lessor covenants with the lessee that it will from time to time, if requested by the lessee, proceed to purchase, or if necessary appropriate, and condemn by appraisal such estate, real or personal, either as an addition to or improvement of the line already built, or for any branch or extension that the lessee may desire to have hereafter built, as in the opinion of the lessee, the convenient exercise of the demised franchises or operation of the demised premises, or the orders of the railroad commissioner, or of the general assembly, or any court or judge, may render necessary or desirable; the lessee, however, advancing and paying all expenses thereby incurred, including the legal expenses, for which advances, as made from time to time, and for other advances made by the lessee, for the purchase or acquisition of real estate for railroad uses, to become part of the demised premises, the lessor covenants to pay the lessee, at the option of the lessee, either by selling such mortgage bonds of the lessor as may then be legally made or issued (none of which shall, however, be sold at less than their par value, without the written consent of the lessee), or by giving the lessee the lessor's promissory non-negotiable notes, for the full amount of such advances, payable at any time within one year after the termination of this lease, with interest from the date of such termination, or by issuing such further shares of the capital stock of the lessor, as may then be allowed by

law, selling the same, but not at less than par, without the written consent of the lessee. And if any new stock is so issued, a further rental shall be paid during the residue of said term equal to six per cent. on the par value of such increase. But if the lessee elects to have any of the bonds of the lessor, which it may have the legal right to make and issue from time to time, sold and the proceeds used for improving, extending or better equipping the demised premises, or building or equipping any branch or branches thereof, it shall have the right to require such use thereof, in lieu of its first making any advances for any such expenses in the manner above provided, and in such case the lessor hereby covenants to make or issue such bonds as the lessee may require, and to dispose of the same (but not at less than par and interest without the written consent of the lessee), and to use the proceeds under the direction of the lessee in making such improvements, extensions or additions to the demised premises, or any branch thereof, and the equipment thereof. And the lessor also agrees that the lessee may use its name, in bringing or defending any suits, so far as it may deem necessary for the use, quiet enjoyment and protection of the demised premises or to protect itself against unlawful exactions or demands by or under any public authority but at the sole expense of the lessee, saving the lessor harmless from all loss, costs or damages thereby accruing.

Eighth. The lessor further covenants that it will, from time to time, and at any time thereafter at the request of the lessee, execute and deliver all such other and further specific or general assignments and transfers, instruments and assurances in the law, for the further, better or more perfect assuring the railroad, premises, property, rights, privileges and franchises herein and hereby demised, according to the true intent and meaning of these presents, and by the lessee, or its counsel learned in the law, shall or may be reasonably advised or required; but it is expressly covenanted and agreed that all such assignments and transfers shall be only for the term and subject to the provisions of this lease. And the lessee further covenants with the lessor that it will furnish and keep all such books, forms and papers, and do all such acts and things at its own cost and expense as may be required for the proper issue, record and transfer of the stock of the lessor, and for the registration and transfer of any of its bonds, which books shall, at all proper times, be open to the inspection of the officers of the lessor; and will provide a suitable person to act as the transfer agent of the lessor during the continuance of the case: *provided, always*, that all stock certificates and bonds shall be signed by the proper officers of the lessor; and will give free transportation over the demised railroad to the directors of the lessor at all times during the terms of this lease.

Ninth. The lessee hereby covenants with the lessor that it will, during the full term of this lease, and every year thereof, run as many trains, both passenger and freight, over the railroad hereby leased, in the respective seasons of the year, from time to time, as public convenience and necessity may require.

Tenth. Each and all of the preceding covenants, agreements and stipulations shall mutually bind and enure to the benefit of the parties hereto, their and each of their successors and assigns.

IN WITNESS WHEREOF, The parties have caused these presents to be signed by their respective presidents and their respective corporate seals to be hereunto affixed the day and year first herein written.

Signed, sealed and delivered in presence of

PROVIDENCE & SPRINGFIELD RAILROAD COMPANY,

[L.S.] Attest:

By WM. TINKHAM, *President & Agent*,
GEORGE L. HOYLE, *Clerk*.

NEW YORK & NEW ENGLAND RAILROAD COMPANY,

[L.S.] Attest:

By J. A. BOSTWICK, *President & Agent*,
JAS. W. PERKINS, *Secretary*.

State of Rhode Island, }
Providence s.s. }

At Providence in said County and State, this (19th) nineteenth day of November, A.D. 1890, personally came before me William Tinkham, President and Agent in this behalf, of the Providence and Springfield Railroad Company, and acknowledged the foregoing statement by him signed in the name and on behalf of said company to be his free and

voluntary act and deed in his said capacity of President and Agent, and the free and voluntary act and deed of said Providence and Springfield Railroad Company.

In testimony whereof witness my hand and official seal the day and year aforesaid.

[SEAL]

SAMUEL S. STONE,

Notary Public.

State of New York, }
City and County of N. Y. s.s. }

At New York City in said County and State, this eighth day of November, A.D. 1890, personally came before me J. A. Bostwick, President and Agent in this behalf, of the New York & New England Railroad Company and acknowledged the foregoing instrument by him signed in the name and on behalf of said company to be his free and voluntary act and deed in his said capacity of President and Agent, and the free and voluntary act and deed of said New York & New England Railroad Company.

In testimony whereof witness my hand and official seal the day and year aforesaid.

[SEAL]

GERALD B. OWEN, *Notary Public No. 23,*

City and County of New York.

LEASE

OF THE NEW LONDON NORTHERN RAILROAD

TO THE

CONSOLIDATED RAILROAD COMPANY OF VERMONT.

THIS INDENTURE WITNESSETH: That the New London Northern Railroad Company has let and hereby demises and lets for the term of ninety-nine years, from and after the first day of December, 1891, unto the Consolidated Railroad Company of Vermont, all and singular the railroad of the lessor, with its equipment, privileges and appurtenances and wharfs, water rights and terminal facilities, together with the use and custody of all plans, maps and surveys and muniments of title, from its terminus in the city of New London, Connecticut, across the State of Massachusetts to its terminus in the town of Brattleboro, Vermont, as the said railroad now is, and as it may be hereafter located and constructed, together with all the rights, privileges and easements, use and enjoyment which the said New London Northern Railroad Company has or may hereafter have in and to the Brattleboro and Whitehall Railroad in the State of Vermont and its privileges, easements and contracts by virtue of a lease of said Brattleboro and Whitehall Railroad made to said New London Northern Railroad Company by the Brattleboro and Whitehall Railroad Company, dated May 10, 1880, or in any other manner whatsoever; and for the purpose of further securing the lessee in the use and control, during the continuance of this lease, of said Brattleboro and Whitehall Railroad, and upon the expiration of this lease for the benefit of the lessor, the lessor agrees to deposit with the American Loan and Trust Company of Boston, the \$150,000 first mortgage bonds of said Brattleboro and Whitehall Railroad Company belonging to the lessor, and to transfer for the purposes aforesaid, all claims which the lessor has or may have against said Brattleboro and Whitehall Railroad Company, with the right to the lessee to use said bonds and claims by foreclosure or otherwise for the purposes aforesaid; together with all the real estate and personal property of the lessor of every name and nature, wherever and however situated, including its steamboats, except what is included in Schedule A, hereto attached, and also all the rights, franchises and privileges of the lessor of every description, except as aforesaid; including all contracts and claims now subsisting except as particularly set forth in Schedule B, hereto annexed, together with all the tolls, income, issues and profits to be derived from the operation of the demised property.

2. And the lessor covenants with the lessee that it has good right to lease said premises, property, rights, franchises and privileges in manner as herein set forth, and

that it will suffer and permit the lessee, it keeping all the covenants on its part as herein contained, to occupy, possess and enjoy said premises, property, rights, franchises and privileges during the term of this lease without hindrance or molestation from the lessor.

3. The lessee covenants to take said lease for the term aforesaid and to pay as rent therefor in each year of said term and in that proportion in case said lease should sooner terminate as hereinafter provided, the sum of two hundred and ten thousand dollars (\$210,000) payable to the said lessor at its office in New London in equal monthly payments of seventeen thousand five hundred dollars (\$17,500) each on the first secular day of each month during the continuance of this lease, commencing January 1, 1892. And to secure the payment thereof the lessee covenants and stipulates that it will deposit the gross earning and receipts from said leased property and the operation thereof, as the same are collected and received, in such bank as shall be designated by the lessor, and that it will authorize and order said bank to transfer and credit to the account of the lessor, in each month during the continuance of this lease, the one-half of such deposits as the same are received until such half shall amount in each month to said sum of seventeen thousand five hundred dollars (\$17,500); and when so transferred it shall be considered as payment of said monthly rent to the amount so transferred; after which any surplus over and above said \$17,500 monthly shall be subject to the order of the lessee. And for further security for said payments, the lessee agrees that, upon the execution of this lease, it will execute and deliver to the lessor an irrevocable order in writing upon the Connecticut River Railroad Company authorizing and requiring the payment by said Connecticut River Railroad Company to the lessor of the sum of seventeen thousand five hundred dollars (\$17,500) monthly out of the traffic balances due from said Connecticut River Railroad Company to the lessee; which order shall be held and used by the lessor as a continuing and collateral security for the payment of said rent. And the lessor covenants that it will hold said order solely for the purpose of collateral security and will use the same only in case said rent shall not be paid as above provided.

4. And the lessee further covenants with the lessor to pay as they become due during each year of said term, all taxes, rates and assessments which may be lawfully imposed or assessed in any way upon the lessor or lessee with reference to the premises and property hereby demised, and also upon the capital stock of the lessor, its indebtedness, franchises and revenues or on said rental, whether such impositions be made by the United States or any of the States, or any municipal corporation, so that the lessor shall be saved harmless from any tax, rate or assessment as aforesaid, and from any expense or cost in the premises.

5. And the lessee further covenants with the lessor that it will operate the said railroad and steamboats according to law and maintain said demised premises and property during said term in good order, repair and efficiency, replacing and renewing whatever becomes defective, worn out or dangerous, or as may be ordered by legal authority, and that it will make and adopt all alterations, improvements and betterments which may be imposed by law or legal authority upon the lessor or lessee, or which are necessary to maintain the standard and efficiency above mentioned, and will comply with all valid laws, orders and regulations made by legal authority relating to the demised property, and that all new property, improvements, betterments and renewals added to or upon the real estate hereby demised (not including equipment or elevators which may be removed by the lessees within a reasonable time after the expiration of this lease), shall become fixtures and part of the plant of the demised premises, and shall as such be delivered up to the lessor at the expiration of this lease, whether by lapse of time or any other cause whatsoever, whether such expiration occurs before, or at the end of the term above specified, without any liability to account therefor by the lessors.

Provided that any elevator which may be erected during the continuance of this lease, by consent of the lessees or their assigns, upon lands owned by the lessors, may be continued at any expiration or other determination of this lease for such time, not to exceed the unexpired term of this lease, and upon the same terms as may have been agreed upon by the lessees with the party erecting the same; it being understood that

in such case the benefits accruing to the lessees under the contract with the parties erecting said elevators shall enure to the benefit of the lessor.

6. And the lessee further covenants with the lessor that it will save the lessor harmless from all suits, costs, damages and expenses arising out of the operation of said railroads or steamboats or the management of said property, or by reason of any act or omission of the lessee in the use of the said demised premises during this lease, and will further, at its own expense, defend all suits brought against the lessor for any such cause and pay all judgments that may be recovered in the premises and will make all returns required by the law of any State or by the United States or other legal authority, and further that it will keep and perform all and singular the contracts which are now in force and binding on the lessor, enumerated in the Schedule hereto attached, marked C.

7. And the lessee further covenants with the lessor that at the expiration of this lease, whether by lapse of time or otherwise the possession of said demised premises and property with such additions as may have been made to the plant, not including equipment and elevators, as aforesaid, shall at once without any entry or demand immediately revert to and vest in the lessor without any proceeding or suit whatsoever, and that the lessor may take and operate the same forthwith, and the lessee hereby estops itself from denying or contesting the right of the lessor to the immediate possession and use of the same.

8. This lease is upon the express proviso and condition that in case the lessee shall fail for thirty (30) days to make any of the payments of rent hereinbefore provided or to pay any of the taxes, rates, rents, charges and assessments above specified or shall fail to perform any of the covenants or stipulations of this lease heretofore or hereinafter set forth and shall continue in such default after written notice thereof by the lessor for thirty days, then this lease shall expire and terminate at the option of the lessor who may re-enter and take possession of the premises and property as above provided; and the lessee hereby expressly stipulates to waive all other notice, demand or entry, statutory or otherwise.

9. And the parties hereto mutually covenant, each with the other, that the covenants herein contained shall enure to the benefit of and be obligatory upon the parties respectively and their respective successors and assigns, but no assignment, subletting or transfer shall be made of this lease without the written consent of the lessor, except to the Central Vermont Railroad Company, to whom such assignment may be made, upon condition that said Central Vermont Railroad Company shall, upon the execution of such assignment, execute in writing and deliver to the lessor herein an agreement to secure the payment of said rent in the same manner and to the same extent as is provided in section 3 of this lease.

And the lessee covenants to perform all the duties imposed by law upon the lessor (while it is operating said road) and during the continuance of this lease, to act and be in the place of and as a substitute for the lessor in all respects whatsoever as the party entitled to and responsible for the operation and management of the demised property.

10. It is mutually agreed between the parties hereto that there shall be made, as of the date when this lease takes effect, a full and particular inventory and description of the estate and property, real and personal, herein demised, and in order that the value of the engines, cars, rolling stock, machinery, tools, furniture, steamboats and appliances, equipments and other personal property may be fixed, an appraisal thereof shall be made; such inventory, description and appraisal shall be made by two competent persons, one to be selected by each party; in case of their disagreement, they shall refer the matters in dispute to some third competent and disinterested person, whose decision shall be final. Such inventory, description and appraisal shall be made in duplicate, one for each party, and the expense thereof shall be shared equally between the parties.

11. The lessee further covenants that it will keep the demised premises reasonably insured and will apply the proceeds of any insurance to restoring and replacing the property damaged or destroyed, and that at any determination of this lease it will return said demised property and estate to the lessor in as good order and condition as it is at the commencement of this lease and in respect to the personal property in substituted personal property or money according to the appraisal thereof. The lessee further

covenants that it will provide a suitable room in the Union Passenger Station at New London as an office for said lessor, during the continuance of this lease, properly lighted and heated; and will furnish free transportation on the railroads hereby demised for the directors of said lessor, not exceeding nine in number. And will pay to the lessor the sum of one thousand dollars (\$1,000) in each year for the purpose of keeping up its organization.

12. The parties hereto expressly stipulate—in accordance with the provisions of the act of the Legislature of the State of Massachusetts, approved May 7, 1890, entitled “An act to authorize the New London Northern Railroad Company to lease its road to the Consolidated Railroad Company of Vermont,” that the Connecticut River Railroad Company may at any and all times during the continuance of this lease have reasonable rights and powers to run upon reasonable terms and conditions its trains over that portion of the New London Northern Railroad between Brattleboro and South Vernon in the State of Vermont, and upon further condition on the part of the lessee that the Connecticut River Railroad Company shall have like rights and powers to run its trains under the like terms and conditions over that portion of the road of the Consolidated Railroad Company of Vermont between Windsor and White River Junction; provided always, and as a part of both conditions, that it, the Connecticut River Railroad Company will procure for the lessee or its assigns like rights and powers upon like terms and conditions over the roads between said Brattleboro and Windsor. And if the parties do not agree in the premises, the question of such use, and of the terms and conditions upon which the same shall be exercised shall be at any time upon the request of any railroad corporation named herein referred to the railroad commissioners of the Commonwealth of Massachusetts, or if there be no such commissioners or if they refuse to act, to three referees to be appointed upon the application of any such railroad corporation by the Supreme Judicial Court of Massachusetts, whose decision in the premises shall be final; subject, however, to the right of revision at any time upon the application of any party before mentioned. And the Commissioners or Referees in determining the terms and conditions, shall take into account the reciprocal use of the railroads of the parties, and shall make such decision as shall be just in view of that fact, and said decision shall have reference also to the condition, maintenance and improvement of the railroad according to the state of the art of railroad construction, and any railroad corporation named herein, shall have the right to apply to the Supreme Judicial Court of Massachusetts, which shall have power summarily to enforce such decision, and for that purpose shall have equity powers and may declare said lease forfeited. The lessee shall not transfer nor part with the possession or control of said leased road by consolidation or otherwise, to or with any other party than the Central Vermont Railroad Company without the consent of the Legislature of Massachusetts.

13. And the lessee further covenants that it will indemnify and hold harmless the lessor from all costs or damages which the lessor may incur without its own fault, neglect or procurement by reason of any failure to perform any order of the Court or Railroad Commissioners, or referees under said Act of the Legislature of Massachusetts.

And that it will not transfer or part with the possession or control of said leased road by consolidation or otherwise to or with any other party than the Central Vermont Railroad Company without the consent of the Massachusetts Legislature.

14. It is understood and agreed that this lease is subject to the right of the lessor to take up, change or renew the present bonded indebtedness of the lessor (secured by mortgage) and to issue new Bonds in lieu thereof as the Bonds now outstanding may become due and also in renewal thereof as they may fall due from time to time to an amount not to exceed in the whole at any one time, the sum of one million five hundred thousand dollars, (\$1,500,000) and to execute new mortgages of said railroad to secure the same, which shall be a mortgage lien upon said Railroad property, and that this lease shall be subject thereto.

15. And the lessor hereby agrees that the lessee may use the name of the lessor in bringing any suit or making any defence which the lessee may deem desirable, and for that purpose may use its common seal accompanied by such action for that purpose by its board of directors as the lessee may desire.

16. The parties hereto respectively agree that they will execute all further instruments or covenants which council learned in the law shall deem necessary to carry into effect the foregoing instrument.

17. It is understood that this lease is subject to approval by the stockholders of the parties hereto in the manner required by law.

In witness whereof, the said parties hereto under the authority and direction of their respective Boards of Directors, have caused this instrument to be signed and sealed by their respective Presidents this seventeenth day of October, A.D. 1891.

In presence of THE NEW LONDON NORTHERN RAILROAD COMPANY.
C. H. C. PITTMAN.
J. A. SOUTHARD. By ROBT. COIT, President. [SEAL]

In presence of THE CONSOLIDATED RAILROAD COMPANY OF VERMONT.
E. C. SMITH,
F. E. CHAMBERLIN. By J. GREGORY SMITH, President. [SEAL]

STATE OF CONNECTICUT,
NEW LONDON COUNTY, SS. NEW LONDON, OCTOBER 17, 1891.

Then and therefore before me, a Public Notary in and for said State, personally appeared Robert Coit as President of the New London Northern Railroad Company, signer and sealer of the foregoing instrument, and acknowledged the same to be the free act and deed of said Company.

Witness my hand and official seal the day and year aforesaid.

[SEAL]

JUSTUS A. SOUTHARD, Notary Public.

STATE OF VERMONT,
COUNTY OF FRANKLIN, SS. ST. ALBANS, VT., OCTOBER 23, 1891.

Then and there before me, a Master in Chancery in and for said State, personally appeared J. Gregory Smith as President of the Consolidated Railroad Company of Vermont, signer and sealer of the foregoing instrument, and acknowledged the same to be the free act and deed of said Company.

Witness my hand the day and year aforesaid.

E. C. SMITH, Master in Chancery.

SCHEDULE A :—

All the furniture and books in the office of the lessors in Union Station, New London, and all books of accounts and vouchers relating specially to the business, and affairs of the lessors, with all cash, and bills and accounts receivable.

SCHEDULE B :—

Claims against Fitchburg R.R. Co.; Central Massachusetts R.R. Co.; Boston & Maine R.R. Co.; New York, New Haven & Hartford R.R. Co.; New York, Boston & Providence R.R. Co.; and Central Vermont R.R. Co.

SCHEDULE C :—

Contracts with Boston & Albany R.R. Co., about Palmer Depot; with New York, New Haven & Hartford R.R. Co., and New York, Providence & Boston R.R. Co., about station, etc., at New London, and all contracts about water rights, and rights of way, and lands as they appear in deeds to and from the Company and the records thereof.

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ACME
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